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ARILOR

Water Solutions

25213 North 49th Drive
Phoenix, Arizona 85083

Direct: (623) 341-4771
Fax: (623) 582-5160

August 25, 2014

Mr. James Armstrong
Chief of Financial & Regulatory Analysis
Utilities Division
Arizona Corporation Commission
1200 West Washington Street
Phoenix, AZ 85007-2927

RE: Docket No. W-02467A-14-0230
Granite Mountain Water Co., Inc.
Application for Rate Increase
Response to Letter of Deficiency

RECEIVED
 AZ CORP COM
 DOCKETED
 AUG 25 2014

ORIGINAL

Dear Mr. Armstrong;

This letter and supplemental materials attached are being provided in response to the Letter of Deficiency dated July 24, 2014. The numbered items below correspond to the numbered items on the Deficiency List provided with the Letter of Deficiency.

1. Please accept my apology for not including the required schedules with the original filing. I had assumed that attaching computer generated schedules providing the equivalent information would meet the requirements of the Short Form Application.

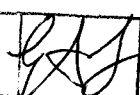
As requested, the required schedules contained in the Short Form Application have been completed in their entirety and are attached as Supplement No. 1 to this letter. The attached pages from the Short Form Application should replace the previously provided pages.

Specifically, the following replacement pages from the Short Form Application are attached:

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 Page 3
 Page 4
 Page 6
 Page 9 (9 sheets numbered 9A – 9I)
 Page 11
 Page 13 (3 sheets numbered 13A – 13C)
 Page 14

Arizona Corporation Commission
DOCKETED

AUG 25 2014

DOCKETED BY 

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Page 27 (3 sheets numbered 27A – 27C)
Page 28 (3 sheets numbered 28A – 28C)
Page 29 (3 sheets numbered 29A – 29C)
Page 29 (3 sheets numbered 30A – 30C)
Page 29 (3 sheets numbered 30A – 30C)

In addition all attachments to the rate application have been updated and are attached as Supplement No. 2 to this letter. The updated attachments are marked "Supplemental" and should be used instead of the attachments provided with the original application.

2. The Company's plant records for years 2009 – 2011 were destroyed in fire that consumed the Company's offices. In support of acquired plant, Supplement No. 3 attached provides accounting records for plant additions in 2009-2011 and invoices for 2012 plant additions. There were no plant additions in excess of \$150 in 2013.
3. Depreciation expense for the noted accounts was inadvertently omitted from the schedules. The pro-forma adjustment for depreciation has been updated to include depreciation expense for all accounts and is reflected on all schedules.
4. The bill count contained in the original filing contained errors. The bill count has been corrected and all schedules updated accordingly. A reconciliation of the various revenue amounts is provided in Attachment 4 Supplemental provided as part of Supplement No. 2.
5. The depreciation calculation contained of Attachment No. 1 Page 5.6 reflects calendar year 2013 depreciation expense calculated using the Company's plant balances and depreciation rates authorized in its last rate case. The amount on Attachment No. 2, Page 4 of the original filing is the pro-forma depreciation expense after consideration of changed depreciation rates and plant that became fully depreciated during 2013. Note: both amounts have been updated in the Supplemental Attachments provided as part of Supplement No. 2.

Mr. James Armstrong
August 25, 2014
Page 3



6. The requested Schedule D-1 is provided as Attachment 3, Page 2.

Please contact me directly should any further information or clarification be required to complete the sufficiency review for this application.

Sincerely,

A handwritten signature in black ink that reads "Ray L. Jones". The signature is written in a cursive style.

Ray L. Jones

cc: via email - Teresa B. Hunsaker
Public Utility Analyst II
Arizona Corporation Commission

Enclosures:

Supplement No. 1
Supplement No. 2
Supplement No. 3

Original and 13 copies filed
on August 25, 2014 with:

Docket Control
Arizona Corporation Commission
1200 West Washington Street
Phoenix, AZ 85007

SUPPLEMENT NO. 1

**REPLACEMENT PAGES FOR
RATE APPLICATION**

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NARRATIVE DESCRIPTION OF APPLICATION FOR RATE ADJUSTMENT

Instructions:

Please provide the reasons for your requested rate adjustment by checking the appropriate box(es) below. If desired, the Company may also attach a written narrative regarding its reasons for the requested rate adjustment. Your narrative may also include efforts made by the utility to control costs/expenses and/or mitigate the amount of rate adjustment.



Changes in current, compared to past operations that necessitate the rate adjustment

Please explain:

Pursuant to Decision No. 74384 Granite Mountain is required to file a permanent rate case application using a test year ending December 31, 2013 no later than June 30, 2014. This filing is being made to comply with the Commission Order. Also pursuant to Decision No. 74384 Granite Mountain is required to acquire a new production well and construct a 50,000 gallon storage tank. The cost of these improvements are a major contributor to the needed increase in rates and are included as post-test year plant.



Descriptions and/or calculations of adjustments made to amounts that are included in this application that are different than amounts recorded in your books/ledgers (pro forma adjustments)

Please explain:

Balance Sheet/Rate Base pro forma adjustments were made to:

- Conform plant balances to Decision No. 71869.
- Reclass certain plant additions to correct plant accounts.
- Include post-test year plant for the cost of the well acquisition and storage tank currently under construction and mandated by Decision No. 74384.
- Conform accumulated depreciation balances to requirements of Decision No. 71869.
- Adjust customer security deposit balance to agree with billing system.
- Include working capital using the formula method.

See **Attachment No. 1**, pages 1-6, for details of Balance Sheet/Rate Base adjustments.

Income Statement pro forma adjustments were made to:

- Adjust revenues to eliminate non-recurring revenue adjustments.
- Adjust revenues to included unbilled authorized revenue due to billing system rate setup error.
- Increase salaries and wages to reflect post-test year increase.
- Reclass interest paid on customer deposits from interest expense to miscellaneous expense (move from below the line to above the line).
- Reclass bad debt expense from miscellaneous expense to bad debt expense
- Include \$10,000 in rate case expense amortized over 3 years.
- Adjust depreciation expense to reflect plant adjustments and proposed depreciation rates.
- Adjust property taxes per ADOR formula.
- Provide income tax allowance per Commission policy.

See **Attachment No. 2**, pages 1-12, for details of Income Statement adjustments.

☒ Significant factors influencing your revenues, expenses and/or rate base

Please explain:

The new production well and 50,000 gallon storage tank required by Decision No. 74384 are driving a very significant increase in rate base as compared to previous test year.

Historically depreciation expense has been in excess of actual plant depletion causing a mismatch between recorded depreciation expense and actual plant depletion. Prior to Decision No. 71869, a 5% composite depreciation rate, which was in excess of the actual rate of plant depletion, was used. In Decision No. 71869 Granite Mountain was ordered to use Staff's Recommended Depreciation Rates. Those rates are generally more appropriate but include a 12.5% rate for pumping equipment which is in excess of actual plant depletion experienced by Granite Mountain. This has caused the Pumping Plant to become fully depreciated even though the underlying plant has significant remaining useful life.

☒ Anticipated growth/decline in customers expected in the next two years, the amount of anticipated construction to serve those customers, and how financed; the type of customers served by the utility, e.g. residential, irrigation, small retail businesses, large commercial, etc.

Please explain:

Granite Mountain expects zero to two residential customers to be added yearly and is not planning any additional facilities to accommodate those customers.

☒ Anticipated construction

Please explain:

A new production well and 50,000 gallon storage tank required by Decision No. 74384 are currently under construction.

☒ Efforts made to encourage conservation of water through the proposed rate design or through other means

Please explain:

Granite Mountain is located within the Prescott AMA and subject to the public education and BMP requirements imposed by ADWR. In addition, Granite Mountain has a three tier inverted rate design to promote water conservation by its customers. Granite Mountain's proposed rate design lowers the tier break over points to further shift revenue into the upper tiers to further encourage water conservation.

☐ Other factors

Please explain:

Attach additional pages as necessary.

STATEMENTS IN SUPPORT OF RATE REQUEST

Complete the following statements in support of your rate request.

Granite Mountain Water Co., Inc (the "Company") requests an adjustment in the existing rates charged by the Company. The information contained in this application is based upon a twelve-month Test Year ending 12/31/2013 (mm/dd/yy). The Company had total operating revenues of \$ 117,447, served 121 metered and 0 un-metered
(from page 19)
customers, and sold 9,763,000 gallons of water during the Test Year.
(from page 18)

The Company is requesting a(n) increase/decrease in revenues in the amount of \$ 64,211.

Total annual operating revenues, if the Company is granted the rate adjustment, will be \$ 181,668.

The Company is current on all property taxes. ☒ YES ☐ NO

The Company is current on all sales taxes. ☒ YES ☐ NO
(Please see checklist item 2 on page 1.)

The Company currently has a Curtailment
Plan Tariff on file with the Commission ☒ YES ☐ NO

The Company currently has a Backflow Prevention
Tariff on file with the Commission. ☒ YES ☐ NO

The Company notified its customers of its application for a rate adjustment on _____ (mm/dd/yy). **A COPY OF THE NOTICE WITH A NOTARIZED COVER LETTER STATING THE METHOD OF CUSTOMER NOTIFICATION, AS WELL AS THE DATE OF THE NOTIFICATION, MUST BE ATTACHED. (See page 32)**

By completing this application in support of the Company's request for a rate adjustment, the Company realizes that Original Cost Less Depreciation ("OCLD") plant information will be used to determine the fair value rate base, i.e., the Company waives the right to Reconstruction Cost New.

Company Name: **Granite Mountain Water Co., Inc.**Test Year Ended: **2013****CURRENT AND PROPOSED RATES AND CHARGES**CUSTOMER CLASS: ☐ Residential ☐ Commercial ☐ Industrial☐ Irrigation ☒ All ☐ Other, specify _____**CURRENT RATES****PROPOSED RATES**

MINIMUM OR SERVICE CHARGES	\$ GALLONS	\$ GALLONS
5/8" x 3/4" Meter	25.00 for Ø	38.50 for Ø
3/4" Meter	37.50 for Ø	57.75 for Ø
1" Meter	for	for
1-1/2" Meter	for	for
2" Meter	for	for
3" Meter	for	for
4" Meter	for	for
6" Meter	for	for

GALLONS IN EXCESS OF MINIMUMCommodity Charge in Excess of Minimum
(Charge Per 1,000 Gallons)

First Tier

Second Tier

Third Tier

FLAT RATE

Current Rates**Proposed Rates**

Rate	Gallons	Rate	Gallons
\$ 4.40	Up to 4,000	\$ 6.80	Up to 3,000
\$ 6.60	4,001 to 10,000	\$ 10.00	3,001 to 8,000
\$ 7.90	Over 10,000	\$ 12.00	Over 8,000
\$ N/A	Per Month N/A	\$ N/A	Per Month N/A

Note: If rates and charges vary across customer classes, duplicate the form and complete one for each rate class. (e.g., residential, commercial) unless "All" is checked.

Company Name: **Granite Mountain Water Co., Inc.**Test Year Ended: **2013****CURRENT AND PROPOSED RATES AND CHARGES**CUSTOMER CLASS: ☐ Residential ☐ Commercial ☐ Industrial☐ Irrigation ☒ All ☐ Other, specify _____

	CURRENT RATES	PROPOSED RATES
MINIMUM OR SERVICE CHARGES	\$ GALLONS	\$ GALLONS
5/8" x 3/4" Meter	for	for
3/4" Meter	for	for
1" Meter	62.50 for \emptyset	96.25 for \emptyset
1-1/2" Meter	for	for
2" Meter	for	for
3" Meter	for	for
4" Meter	for	for
6" Meter	for	for

GALLONS IN EXCESS OF MINIMUM
Commodity Charge in Excess of Minimum (Charge Per 1,000 Gallons)
First Tier
Second Tier
Third Tier
FLAT RATE

Current Rates		Proposed Rates	
Rate	Gallons	Rate	Gallons
\$ 6.60	Up to 10,000	\$ 10.00	Up to 10,000
\$ 7.90	10,001 to All	\$ 12.00	10,000 to All
\$ N/A	Over N/A	\$ N/A	Over N/A
\$ N/A	Per Month N/A	\$ N/A	Per Month N/A

Note: If rates and charges vary across customer classes, duplicate the form and complete one for each rate class. (e.g., residential, commercial) unless "All" is checked.

Company Name: **Granite Mountain Water Co., Inc.**Test Year Ended: **2013****CURRENT AND PROPOSED RATES AND CHARGES**CUSTOMER CLASS: ☐ Residential ☐ Commercial ☐ Industrial☐ Irrigation ☒ All ☐ Other, specify _____

	CURRENT RATES	PROPOSED RATES
MINIMUM OR SERVICE CHARGES	\$ GALLONS	\$ GALLONS
5/8" x 3/4" Meter	for	for
3/4" Meter	for	for
1" Meter	for	for
1-1/2" Meter	125.00 for \emptyset	192.50 for \emptyset
2" Meter	for	for
3" Meter	for	for
4" Meter	for	for
6" Meter	for	for

GALLONS IN EXCESS OF MINIMUM
Commodity Charge in Excess of Minimum (Charge Per 1,000 Gallons)
First Tier
Second Tier
Third Tier
FLAT RATE

Current Rates		Proposed Rates	
Rate	Gallons	Rate	Gallons
\$ 6.60	Up to 20,000	\$ 10.00	Up to 20,000
\$ 7.90	20,001 to All	\$ 12.00	20,001 to All
\$ N/A	Over N/A	\$ N/A	Over N/A
\$ N/A	Per Month N/A	\$ N/A	Per Month N/A

Note: If rates and charges vary across customer classes, duplicate the form and complete one for each rate class. (e.g., residential, commercial) unless "All" is checked.

Company Name: **Granite Mountain Water Co., Inc.**Test Year Ended: **2013****CURRENT AND PROPOSED RATES AND CHARGES**CUSTOMER CLASS: ☐ Residential ☐ Commercial ☐ Industrial☐ Irrigation ☒ All ☐ Other, specify _____

MINIMUM OR SERVICE CHARGES	CURRENT RATES		PROPOSED RATES	
	\$	GALLONS	\$	GALLONS
5/8" x 3/4" Meter		for _____		for _____
3/4" Meter		for _____		for _____
1" Meter		for _____		for _____
1-1/2" Meter		for _____		for _____
2" Meter	200.00	for \emptyset	308.00	for \emptyset
3" Meter		for _____		for _____
4" Meter		for _____		for _____
6" Meter		for _____		for _____

GALLONS IN EXCESS OF MINIMUM	Current Rates		Proposed Rates	
	Rate	Gallons	Rate	Gallons
Commodity Charge in Excess of Minimum (Charge Per 1,000 Gallons)				
First Tier	\$ 6.60	Up to 40,000	\$ 10.00	Up to 40,000
Second Tier	\$ 7.90	40,000 to All	\$ 12.00	40,000 to All
Third Tier	\$ N/A	Over N/A	\$ N/A	Over N/A
FLAT RATE	\$ N/A	Per Month N/A	\$ N/A	Per Month N/A

Note: If rates and charges vary across customer classes, duplicate the form and complete one for each rate class. (e.g., residential, commercial) unless "All" is checked.

Company Name: **Granite Mountain Water Co., Inc.**Test Year Ended: **2013****CURRENT AND PROPOSED RATES AND CHARGES**CUSTOMER CLASS: ☐ Residential ☐ Commercial ☐ Industrial☐ Irrigation ☒ All ☐ Other, specify _____

	CURRENT RATES	PROPOSED RATES
MINIMUM OR SERVICE CHARGES	\$ GALLONS	\$ GALLONS
5/8" x 3/4" Meter	for	for
3/4" Meter	for	for
1" Meter	for	for
1-1/2" Meter	for	for
2" Meter	for	for
3" Meter	400.00 for \emptyset	616.00 for \emptyset
4" Meter	for	for
6" Meter	for	for

GALLONS IN EXCESS OF MINIMUM
Commodity Charge in Excess of Minimum (Charge Per 1,000 Gallons)
First Tier
Second Tier
Third Tier
FLAT RATE

Current Rates		Proposed Rates	
Rate	Gallons	Rate	Gallons
\$ 6.60	Up to 144,000	\$ 10.00	Up to 144,000
\$ 7.90	144,001 to All	\$ 12.00	144,001 to All
\$ N/A	Over N/A	\$ N/A	Over N/A
\$ N/A	Per Month N/A	\$ N/A	Per Month N/A

Note: If rates and charges vary across customer classes, duplicate the form and complete one for each rate class. (e.g., residential, commercial) unless "All" is checked.

Company Name: **Granite Mountain Water Co., Inc.**Test Year Ended: **2013****CURRENT AND PROPOSED RATES AND CHARGES**CUSTOMER CLASS: ☐ Residential ☐ Commercial ☐ Industrial☐ Irrigation ☒ All ☐ Other, specify _____

	CURRENT RATES	PROPOSED RATES
MINIMUM OR SERVICE CHARGES	\$ GALLONS	\$ GALLONS
5/8" x 3/4" Meter	_____ for _____	_____ for _____
3/4" Meter	_____ for _____	_____ for _____
1" Meter	_____ for _____	_____ for _____
1-1/2" Meter	_____ for _____	_____ for _____
2" Meter	_____ for _____	_____ for _____
3" Meter	_____ for _____	_____ for _____
4" Meter	625.00 for 0	962.50 for 0
6" Meter	_____ for _____	_____ for _____

GALLONS IN EXCESS OF MINIMUM
Commodity Charge in Excess of Minimum (Charge Per 1,000 Gallons)
First Tier
Second Tier
Third Tier
FLAT RATE

Current Rates		Proposed Rates	
Rate	Gallons	Rate	Gallons
\$ 6.60	Up to 225,000	\$ 10.00	Up to 225,000
\$ 7.90	225,001 to All	\$ 12.00	225,001 to All
\$ N/A	Over N/A	\$ N/A	Over N/A
\$ N/A	Per Month N/A	\$ N/A	Per Month N/A

Note: If rates and charges vary across customer classes, duplicate the form and complete one for each rate class. (e.g., residential, commercial) unless "All" is checked.

Company Name: **Granite Mountain Water Co., Inc.**Test Year Ended: **2013****CURRENT AND PROPOSED RATES AND CHARGES**CUSTOMER CLASS: ☐ Residential ☐ Commercial ☐ Industrial☐ Irrigation ☒ All ☐ Other, specify _____**CURRENT RATES****PROPOSED RATES**

MINIMUM OR SERVICE CHARGES	\$ GALLONS	\$ GALLONS
5/8" x 3/4" Meter	for	for
3/4" Meter	for	for
1" Meter	for	for
1-1/2" Meter	for	for
2" Meter	for	for
3" Meter	for	for
4" Meter	for	for
6" Meter	1,250 for 0	1,925 for 0

GALLONS IN EXCESS OF MINIMUMCommodity Charge in Excess of Minimum
(Charge Per 1,000 Gallons)

First Tier
Second Tier
Third Tier
FLAT RATE

Current Rates**Proposed Rates**

Rate	Gallons	Rate	Gallons
\$ 6.60	Up to 450,000	\$ 10.00	Up to 450,000
\$ 7.90	450,001 to ALL	\$ 12.00	450,001 to ALL
\$ N/A	Over N/A	\$ N/A	Over N/A
\$ N/A	Per Month N/A	\$ N/A	Per Month N/A

Note: If rates and charges vary across customer classes, duplicate the form and complete one for each rate class. (e.g., residential, commercial) unless "All" is checked.

Company Name: **Granite Mountain Water Co., Inc.**Test Year Ended: **2013****CURRENT AND PROPOSED RATES AND CHARGES**CUSTOMER CLASS: ☐ Residential ☐ Commercial ☐ Industrial☐ Irrigation ☒ All ☐ Other, specify _____**CURRENT RATES****PROPOSED RATES**

MINIMUM OR SERVICE CHARGES
5/8" x 3/4" Meter
3/4" Meter
1" Meter
1-1/2" Meter
2" Meter
3" Meter
4" Meter
6" Meter

\$	GALLONS
	for
	for
	for
	for
	for
	for
	for
	for

\$	GALLONS
	for
	for
	for
	for
	for
	for
	for
	for

Hydrant Meter - minimum or service charge by meter size

GALLONS IN EXCESS OF MINIMUM
Commodity Charge in Excess of Minimum (Charge Per 1,000 Gallons)
First Tier
Second Tier
Third Tier
FLAT RATE

Current Rates**Proposed Rates**

Rate	Gallons	Rate	Gallons
\$ <u>7.90</u>	Up to <u>ALL</u>	\$ <u>12.00</u>	Up to <u>ALL</u>
\$ <u>N/A</u>	<u>N/A</u> to <u>N/A</u>	\$ <u>N/A</u>	<u>N/A</u> to <u>N/A</u>
\$ <u>N/A</u>	Over <u>N/A</u>	\$ <u>N/A</u>	Over <u>N/A</u>
\$ <u>N/A</u>	Per Month <u>N/A</u>	\$ <u>N/A</u>	Per Month <u>N/A</u>

Note: If rates and charges vary across customer classes, duplicate the form and complete one for each rate class. (e.g., residential, commercial) unless "All" is checked.

Company Name: **Granite Mountain Water Co., Inc.**Test Year Ended: **2013****CURRENT AND PROPOSED RATES AND CHARGES**CUSTOMER CLASS: ☐ Residential ☐ Commercial ☐ Industrial☐ Irrigation☒ All☐ Other, specify _____**CURRENT RATES****PROPOSED RATES**

MINIMUM OR SERVICE CHARGES
5/8" x 3/4" Meter
3/4" Meter
1" Meter
1-1/2" Meter
2" Meter
3" Meter
4" Meter
6" Meter

\$	GALLONS
	for
	for
	for
	for
	for
	for
	for
	for

\$	GALLONS
	for
	for
	for
	for
	for
	for
	for
	for

Standpipe - No service charge

GALLONS IN EXCESS OF MINIMUM
Commodity Charge in Excess of Minimum (Charge Per 1,000 Gallons)
First Tier
Second Tier
Third Tier
FLAT RATE

Current Rates**Proposed Rates**

Rate	Gallons	Rate	Gallons
\$ <u>7.90</u>	Up to <u>All</u>	\$ <u>12.00</u>	Up to <u>All</u>
\$ <u>N/A</u>	<u>N/A</u> to <u>N/A</u>	\$ <u>N/A</u>	<u>N/A</u> to <u>N/A</u>
\$ <u>N/A</u>	Over <u>N/A</u>	\$ <u>N/A</u>	Over <u>N/A</u>
\$ <u>N/A</u>	Per Month <u>N/A</u>	\$ <u>N/A</u>	Per Month <u>N/A</u>

Note: If rates and charges vary across customer classes, duplicate the form and complete one for each rate class. (e.g., residential, commercial) unless "All" is checked.

Company Name: **Granite Mountain Water Co., Inc.**Test Year Ended: **2013****CURRENT AND PROPOSED SERVICE CHARGES**CUSTOMER CLASS: ☐ Residential ☐ Commercial ☐ Industrial☐ Irrigation ☒ All ☐ Other, specify _____

SERVICE LINE AND METER INSTALLATION CHARGES	Service Line CURRENT CHARGES	<i>meter</i>	Service Line PROPOSED CHARGES	<i>meter</i>
5/8" X 3/4" Meter	\$ 405	95	\$ 450	150
3/4" Meter	\$ 413	162	\$ 450	250
1" Meter	\$ 441	209	\$ 575	300
1-1/2" Meter	\$ 395	321	\$ 675	500
2" Meter	\$ 727	845	\$ 1,000	1,500
3" Meter	\$ 952	1448	\$ 1,300	2,000
4" Meter	\$ 1,310	2206	\$ 1,800	3,500
6" Meter	\$ 2,160	4,756	\$ 2,800	6,000
Establishment	\$ 25.00		\$ 25.00	
Reconnection (delinquent)	\$ 35.00		\$ 35.00	
After Hours Service Charge	\$ n/a		\$ 25.00	
Meter Test	\$ 35.00		\$ 35.00	
Deposit	\$ 2 x avg. bill		\$ 2 x avg. bill	
Deposit Interest	6.0 %		6.0 %	
Re-establishment (within 12 months)	\$ number of months times minimum chg.		\$ number of months times minimum chg.	
NSF Check	\$ 20.00		\$ 20.00	
Deferred Payment	1.5 %		1.5 %	
Meter Re-read	\$ 15.00		\$ 15.00	
Late Fee	\$ 1.5		\$ 1.5	

Note: If rates and charges vary across customer classes, duplicate the form and complete one for each rate class. (e.g., residential, commercial) unless "All" is checked.

Company Name: **Granite Mountain Water Co., Inc.**Test Year Ended: **2013****Plant Additions and Retirements by Year**

Acct. No.	Description	Year <u>2009</u>		Year <u>2010</u>	
		Additions	Retirements	Additions	Retirements
301	Organization	0	0	0	0
302	Franchises	0	0	0	0
303	Land & Land Rights	0	0	0	0
304	Structures & Improvements	0	0	0	0
307	Wells & Springs	0	0	0	0
311	Pumping Equipment	0	0	0	0
320	Water Treatment Equipment	0	0	0	0
320.1	Water Treatment Plants	0	0	0	0
320.2	Solution Chemical Feeders	0	0	416	0
330	Distribution Reservoirs & Standpipes	0	0	450	0
330.1	Storage Tanks	85,633	0	21,072	0
330.2	Pressure Tanks	0	0	0	0
331	Transmission & Distrib. Mains	2,961	0	0	0
333	Services	0	0	0	0
334	Meters & Meter Installations	0	0	2,628	0
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant & Misc. Equipment	0	0	0	0
340	Office Furniture & Equipment	0	0	0	0
340.1	Computers & Software	0	0	3,500	0
341	Transportation Equipment	0	0	0	0
343	Tools, Shop & Garage Equip.	0	0	0	0
344	Laboratory Equipment	0	0	0	0
345	Power Operated Equipment	0	0	0	0
346	Communication Equipment	0	0	0	0
347	Miscellaneous Equipment	0	0	0	0
348	Other Tangible Plant	0	0	0	0
	TOTAL WATER PLANT	88,594	0	28,067	0

Note: Enter all additions and retirements, by year, from the prior test year through the end of the current test year. Enter the totals for the additions and retirements for all intervening years on page 14, Columns B and C, respectively.

Plant Additions and Retirements by Year

Acct. No.	Description	Year <u>2011</u>		Year <u>2012</u>	
		Additions	Retirements	Additions	Retirements
301	Organization	0	0	0	0
302	Franchises	0	0	0	0
303	Land & Land Rights	0	0	0	0
304	Structures & Improvements	0	0	0	0
307	Wells & Springs	0	0	0	0
311	Pumping Equipment	912	0	0	0
320	Water Treatment Equipment	0	0	0	0
320.1	Water Treatment Plants	0	0	0	0
320.2	Solution Chemical Feeders	0	0	0	0
330	Distribution Reservoirs & Standpipes	0	0	0	0
330.1	Storage Tanks	0	0	0	0
330.2	Pressure Tanks	0	0	0	0
331	Transmission & Distrib. Mains	0	0	0	0
333	Services	0	0	0	0
334	Meters & Meter Installations	0	0	590	0
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant & Misc. Equipment	0	0	0	0
340	Office Furniture & Equipment	0	0	0	0
340.1	Computers & Software	0	0	0	0
341	Transportation Equipment	7,456	0	0	0
343	Tools, Shop & Garage Equip.	0	0	0	0
344	Laboratory Equipment	0	0	0	0
345	Power Operated Equipment	0	0	0	0
346	Communication Equipment	0	0	0	0
347	Miscellaneous Equipment	0	0	0	0
348	Other Tangible Plant	0	0	0	0
	TOTAL WATER PLANT	8,369	0	590	0

Note: Enter all additions and retirements, by year, from the prior test year through the end of the current test year. Enter the totals for the additions and retirements for all intervening years on page 14, Columns B and C, respectively.

Company Name: **Granite Mountain Water Co., Inc.**Test Year Ended: **2013****Plant Additions and Retirements by Year**

Acct. No.	Description	Year <u>2013</u>		Year ____	
		Additions	Retirements	Additions	Retirements
301	Organization	0	0		
302	Franchises	0	0		
303	Land & Land Rights	0	0		
304	Structures & Improvements	0	0		
307	Wells & Springs	0	0		
311	Pumping Equipment	0	0		
320	Water Treatment Equipment	0	0		
320.1	Water Treatment Plants	0	0		
320.2	Solution Chemical Feeders	0	0		
330	Distribution Reservoirs & Standpipes	0	0		
330.1	Storage Tanks	0	0		
330.2	Pressure Tanks	0	0		
331	Transmission & Distrib. Mains	0	0		
333	Services	0	0		
334	Meters & Meter Installations	0	0		
335	Hydrants	0	0		
336	Backflow Prevention Devices	0	0		
339	Other Plant & Misc. Equipment	0	0		
340	Office Furniture & Equipment	0	0		
340.1	Computers & Software	0	0		
341	Transportation Equipment	0	0		
343	Tools, Shop & Garage Equip.	149	0		
344	Laboratory Equipment	0	0		
345	Power Operated Equipment	0	0		
346	Communication Equipment	0	0		
347	Miscellaneous Equipment	0	0		
348	Other Tangible Plant	0	0		
	TOTAL WATER PLANT	149	0		

Note: Enter all additions and retirements, by year, from the prior test year through the end of the current test year. Enter the totals for the additions and retirements for all intervening years on page 14, Columns B and C, respectively.

Company Name: Granite Mountain Water Co., Inc.

Test Year Ended: 2013

Plant Summary

Acct. No.	Description	Plant in Service Per Prior Decision	Total Additions	Total Retirements	Test Year End Total
		<i>Column A</i>	<i>Column B</i>	<i>Column C</i>	<i>Column D*</i>
301	Organization	110	0	0	110
302	Franchises	0	0	0	0
303	Land & Land Rights	0	0	0	0
304	Structures & Improvements	21,608	0	0	21,608
307	Wells & Springs	38,472	0	0	38,472
311	Pumping Equipment	104,270	912	0	105,182
320	Water Treatment Equipment	1,661	0	0	1,661
320.1	Water Treatment Plants	0	0	0	0
320.2	Solution Chemical Feeders	0	416	0	416
330	Distribution Reservoirs & Standpipes	7,325	450	0	7,775
330.1	Storage Tanks	0	106,705	0	106,705
330.2	Pressure Tanks	55,213	0	0	55,213
331	Transmission & Distrib. Mains	412,204	2,961	0	415,165
333	Services	55,853	0	0	55,853
334	Meters & Meter Installations	3,434	3,218	0	6,652
335	Hydrants	8,774	0	0	8,774
336	Backflow Prevention Devices	1,027	0	0	1,027
339	Other Plant & Misc. Equipment	4,850	0	0	4,850
340	Office Furniture & Equipment	0	0	0	0
340.1	Computers & Software	0	3,500	0	3,500
341	Transportation Equipment	0	7,456	0	7,456
343	Tools, Shop & Garage Equip.	0	149	0	149
344	Laboratory Equipment	0	0	0	0
345	Power Operated Equipment	5,000	0	0	5,000
346	Communication Equipment	853	0	0	853
347	Miscellaneous Equipment	0	0	0	0
348	Other Tangible Plant	20	0	0	20
	TOTAL WATER PLANT	720,673	125,767	0	846,441

Note: Please refer to the checklist on page 1 for the required attachments related to this schedule

*** Column D = Column A + Column B - Column C**

UTILITY PLANT IN SERVICE

Acct No.	Description	Original Cost	Accumulated Depreciation	OCLD
		<i>Column A</i>	<i>Column B</i>	<i>Column C**</i>
301	Organization	110	0	110
302	Franchises	0	0	0
303	Land & Land Rights	0		0
304	Structures & Improvements	21,608	15,103	6,504
307	Wells & Springs	38,472	26,891	11,581
311	Pumping Equipment	105,182	105,182	0
320	Water Treatment Equipment	1,661	1,161	500
320.1	Water Treatment Plants	0	0	0
320.2	Solution Chemical Feeders	416	291	125
330	Distribution Reservoirs & Standpipes	7,775	4,748	3,027
330.1	Storage Tanks	106,705	10,192	95,513
330.2	Pressure Tanks	55,213	43,203	12,010
331	Transmission & Distrib. Mains	415,165	260,975	154,190
333	Services	55,853	39,040	16,813
334	Meters & Meter Installations	6,652	4,099	2,554
335	Hydrants	8,774	5,550	3,225
225,225	Backflow Prevention Devices	1,027	889	138
339	Other Plant & Misc. Equipment	4,850	4,200	650
340	Office Furniture & Equipment	0	0	0
340.1	Computers & Software	3,500	2,450	1,050
341	Transportation Equipment	7,456	3,728	3,728
343	Tools, Shop & Garage Equip.	149	4	145
344	Laboratory Equipment	0	0	0
345	Power Operated Equipment	5,000	3,912	1,088
346	Communication Equipment	853	853	0
347	Miscellaneous Equipment	0	0	0
348	Other Tangible Plant	20	20	0
	TOTAL WATER PLANT	*846,441	532,491	313,950

* Must be the same as the amount reported on page 20

**Column C = Column A - Column B

COMPARATIVE STATEMENT OF INCOME AND EXPENSE

Acct. No.	OPERATING REVENUES	PRIOR YEAR	TEST YEAR (ADJUSTED)
461	Metered Water Revenue	\$112,834	\$114,272
460	Unmetered Water Revenue	0	0
474	Other Water Revenues	1,666	3,174
	TOTAL OPERATING REVENUES	\$114,500	\$ 117,447 *
	OPERATING EXPENSES		
601	Salaries and Wages (See page 1, item 4)	\$58,251	\$44,942
610	Purchased Water (See page 1, item 5)	0	0
615	Purchased Power (See page 1, item 6)	10,160	8,950
618	Chemicals	289	47
620	Repairs and Maintenance (See page 1, item 7)	3,002	4,339
621	Office Supplies and Expense	8,307	8,314
630	Outside Services (See page 1, item 8)	4,883	11,353
635	Water Testing (See page 1, item 9)	1,320	5,380
641	Rents	5,400	0
650	Transportation Expenses	8,367	5,453
657	Insurance – General Liability	2,268	1,292
659	Insurance – Health and Life	0	0
666	Regulatory Commission Expense – Rate Case	144	3,654
670	Bad Debt Expense	0	772
675	Miscellaneous Expense	372	102
403	Depreciation Expense (From page 20)	34,178	27,096
408	Taxes Other Than Income	0	0
408.11	Property Taxes (See page 1, item 10)	1,577	5,052
409	Income Tax	0	(1,147)
	TOTAL OPERATING EXPENSES	\$138,516	\$125,600
	OPERATING INCOME/(LOSS)	\$(24,016)	\$(8,153)
	OTHER INCOME/(EXPENSE)		
419	Interest and Dividend Income	\$0	\$0
421	Non-Utility Income	0	59
426	Miscellaneous Non-Utility Expenses	0	0
427	Interest Expense	(72)	0
	TOTAL OTHER INCOME/(EXPENSE)	\$(72)	\$59
	NET INCOME/(LOSS)	\$(24,088)	\$(8,095)

Note: Do not include sales tax in revenue or expense. Please refer to the checklist on page 1 for the required attachments related to this schedule.

*** This number must be identical to the number entered on page 6 "total operating revenues."**

CALCULATION OF DEPRECIATION EXPENSE

Acct. No..	Description	Original Cost ¹	Depreciation Percentage	Depreciation Expense
		Column A	Column B	Column C*
301	Organization	110	0	0
302	Franchises	0	0	0
303	Land & Land Rights	0		0
304	Structures & Improvements	21,608	3.33	720
307	Wells & Springs	113,142	3.33	3,779
311	Pumping Equipment	0	5.00	0
320	Water Treatment Equipment	1,661	3.33	55
320.1	Water Treatment Plants	0	3.33	0
320.2	Solution Chemical Feeders	416	20.00	83
330	Distribution Reservoirs & Standpipes	7,775	2.22	173
330.1	Storage Tanks	250,705	2.22	173
330.2	Pressure Tanks	55,213	5.00	2,761
331	Transmission & Distrib. Mains	445,165	2.00	8,093
333	Services	55,853	3.33	1,860
334	Meters & Meter Installations	6,652	8.33	554
335	Hydrants	8,774	2.00	175
336	Backflow Prevention Devices	1,027	6.67	68
339	Other Plant & Misc. Equipment	4,850	6.67	324
340	Office Furniture & Equipment	0	6.67	0
340.1	Computers & Software	3,500	20.00	700
341	Transportation Equipment	7,456	15.00	1,118
343	Tools, Shop & Garage Equip.	149	5.00	7
344	Laboratory Equipment	0	10.00	0
345	Power Operated Equipment	5,000	5.00	250
346	Communication Equipment	0	10.00	0
347	Miscellaneous Equipment	0	10.00	0
348	Other Tangible Plant	0	20.00	0
	TOTAL WATER PLANT	989,386		27,096

Note: Use Test Year ending balances for column 1, and approved depreciation rates from the prior rate case in column 2.

* Column C = Column A x Column B

¹ Column A = Original Cost – Fully Depreciated Plant

BALANCE SHEET

Acct. No.		BALANCE AT BEGINNING OF TEST YEAR	BALANCE AT END OF TEST YEAR
	ASSETS		
	CURRENT AND ACCRUED ASSETS		
131	Cash	\$7,993	\$16,410
134	Working Funds		
135	Temporary Cash Investments		
141	Customer Accounts Receivable	24,161	31,212
146	Notes/Receivables from Associated Companies	48,869	59,129
151	Plant Material and Supplies		
162	Prepayments		
174	Miscellaneous Current and Accrued Assets		
	TOTAL CURRENT AND ACCRUED ASSETS	\$81,023	\$106,751
	FIXED ASSETS		
101	Utility Plant in Service	\$846,399	\$846,441 *
103	Property Held for Future Use	13,555	13,555
105	Construction Work in Progress	5,002	8,591
108	Accumulated Depreciation – Utility Plant ("AD-UP")	(522,171)	(\$532,491)**
121	Non-Utility Property	0	0
122	Accumulated Depreciation – Non Utility ("AD-NU")	0	(\$ 0)
	TOTAL FIXED ASSETS	\$342,786	\$336,096
	TOTAL ASSETS	\$423,809	\$442,847

Note: Total Assets on this page should equal the sum of Total Liabilities and Total Capital on page 22. Also, numbers in parentheses should be subtracted. For example, Accounts 108 and 122 should be subtracted from Total Fixed Assets.

*** Must equal page 15, original cost**

**** Must equal page 15, accumulated depreciation**

Company Name:	Test Year Ended:
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BALANCE SHEET (CONTINUED)

	LIABILITIES	BALANCE AT BEGINNING OF TEST YEAR	BALANCE AT END OF TEST YEAR
	CURRENT LIABILITIES		
231	Accounts Payable	\$0	\$0
232	Notes Payable (Current Portion)	0	0
234	Notes/Accounts Payable to Associated Companies	0	0
235	Customer Deposits	350	70
236	Accrued Taxes	979	1,350
237	Accrued Interest	0	0
241	Miscellaneous Current and Accrued Liabilities	721	2,162
	TOTAL CURRENT LIABILITIES	\$2,050	\$3,582
	LONG-TERM DEBT (Over 12 Months)		
224	Long-Term Notes and Bonds	\$0	\$0
	DEFERRED CREDITS		
251	Unamortized Premium on Debt	\$36,728	\$36,728
252	Advances in Aid of Construction	8,256	\$ 8,256 *
255	Accumulated Deferred Investment Tax Credits	0	0
271	Gross Contributions in Aid of Construction	0	\$ 0 **
272	Less: Amortization of Contributions	0	(\$ 0)
281	Accumulated Deferred Income Tax	0	0
	TOTAL DEFERRED CREDITS	\$44,984	\$44,984
	TOTAL LIABILITIES	\$47,034	\$48,566
	CAPITAL ACCOUNTS		
201	Common Stock Issued	\$177,139	\$177,139
211	Paid in Capital in Excess of Par Value	405,722	405,722
215	Retained Earnings	(206,087)	(188,581)
218	Proprietary Capital (Sole Props and Partnerships)		
	TOTAL CAPITAL	\$376,774	\$394,280
	TOTAL LIABILITIES AND CAPITAL	\$423,809	\$442,847

Note: Account 272 should be subtracted from Total Deferred Credits.

** Must equal page 24, Total Advances in Aid of Constructions*

*** Must equal page 25, Total Advances*

SUPPLEMENTAL FINANCIAL DATA**Long-Term Debt¹**

	LOAN #1*	LOAN #2*	LOAN #3*	LOAN #4*
Date Issued	None	None	None	None
Source of Loan				
Reason for Loan				
Dollar Amount Issued	\$	\$	\$	\$
Net Proceeds	\$	\$	\$	\$
Amount Outstanding	\$	\$	\$	\$
Date of Maturity				
Interest Rate				
Current Year Interest	\$	\$	\$	\$
Current Year Principal	\$	\$	\$	\$
Authority Granted By ACC Decision No.				

A.R.S. 40-301 requires ACC approval of long-term debt. If the Commission has not approved any of the above loans, then please submit an application requesting approval of the above loans.

Meter Deposit Balance – Test Year

\$ 8,256

Meter Deposits Refunded During the Test Year

\$ 0

¹ List all bonds, notes, loans, and other types of indebtedness in which the proceeds were used in the provision of public utility service. Indebtedness incurred for personal uses by the owner of the utility should not be listed.

Company Name:	Test Year Ended:
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ADVANCES IN AID OF CONSTRUCTION (Acct. 252)²

All Advances are meter and service line advances.

	Additions During Year	Refunds During Year	
Balance Per Prior Decision			\$14,709.50
Year 2009	\$ 955.00	\$ 382.00	
Year 2009 (AJEs)	-	\$ 9,797.47	
Year 2010	\$ 0	\$ 382.00	
Year 2011 (Reverse 2009 AJEs)	\$ 9,797.47	-	
Year 2011 (Correct 2008 & Prior)	\$ 17,599.50	\$ 13,404.50	
Year 2011 (Correct 2009 Refunds)	-	\$ 2,587.00	
Year 2011 (Correct 2010 Refunds)	-	\$ 3,382.00	
Year 2011 (Adjust to Billing System)	\$ 1,543.50	-	
Year 2011	\$ 0	\$ 3,292.50	
Year 2012	\$ 0	\$ 3,121.50	
Year 2013	\$0	\$0	
Year	\$	\$	
Year	\$	\$	
Year	\$	\$	
Total of Additions	\$ 29,895.47		
Total of Refunds		\$ 36,348.97	
Total Advances in Aid of Construction			\$ 8,256.00 *

Note: Prior Decision refers to the balances per the prior Staff Report as adjusted per the final Commission Decision.

* Total Advances in Aid of Construction = Balance Per Prior Decision + Total Additions - Total Refunds (cross reference this to the Balance Sheet on page 22)

² Advances in Aid of Construction refers to the following:

- (1) Refundable amounts received from a new customer to cover the cost of a meter and piping from the building to the meter and the associated installation.
- (2) Refundable amounts received from a customer or a developer for mains, valves, fittings, and additional facilities required to provide pressure, storage, or water supply pursuant to a main extension agreement.

GROSS CONTRIBUTIONS IN AID OF CONSTRUCTION (Acct. 271)³

Balance Per Prior Decision	N/A	\$0
Additions Year 2009	\$0	
Additions Year 2010	\$0	
Additions Year 2011	\$0	
Additions Year 2012	\$0	
Additions Year 2013	\$0	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Total Additions	N/A	\$0
Balance at Test Year End	N/A	\$ 0 *

Note: Prior Decision refers to the balances per the prior Staff Report as adjusted per the final Commission Decision.

* Balance at Test Year End = Balance Per Prior Decision + Total Additions (cross reference this to the Balance Sheet on page 22)

³ Contributions in Aid of Construction refers to the following:

- (1) Non-refundable money, services, or property received for use in the provision of utility service from any source that is provided at no cost and interest free.
- (2) Unrefunded balances of expired advance contracts reclassified from Advances in Aid of Construction.

Company Name: Granite Mountain Water Co., Inc.	Test Year Ended: 2013
Meter Size: 5/8 x 3/4"	1 st Quarter Ended: March 31st

BILL COUNT WORKSHEET 1ST QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 1 st QUARTER
- 0 -		22
1 to 1,000		22
1,001 to 2,000		39
2,001 to 3,000		39
3,001 to 4,000		43
4,001 to 5,000		27
5,001 to 6,000		17
6,001 to 7,000		9
7,001 to 8,000		9
8,001 to 9,000		5
9,001 to 10,000		3
10,001 to 12,000		2
12,001 to 14,000		6
14,001 to 16,000		1
16,001 to 18,000		2
18,001 to 20,000		0
20,001 to 25,000		4
25,001 to 30,000		2
30,001 to 35,000		0
35,001 to 40,000		0
40,001 to 50,000		0
50,001 to 60,000		0
60,001 to 70,000		0
70,001 to 80,000		0
80,001 to 90,000		0
90,001 to 100,000		0
Over 100,000 (List actual gallons, e.g., 120,000)	106,640	100 1
Total Bills		253

Company Name: Granite Mountain Water Co., Inc.	Test Year Ended: 2013
Meter Size: 5/8" x 3/4"	2 nd Quarter Ended: June 30th

BILL COUNT WORKSHEET 2ND QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 2 nd QUARTER
- 0 -		19
1 to 1,000		11
1,001 to 2,000		22
2,001 to 3,000		17
3,001 to 4,000		24
4,001 to 5,000		30
5,001 to 6,000		26
6,001 to 7,000		15
7,001 to 8,000		15
8,001 to 9,000		9
9,001 to 10,000		7
10,001 to 12,000		16
12,001 to 14,000		8
14,001 to 16,000		5
16,001 to 18,000		6
18,001 to 20,000		6
20,001 to 25,000		6
25,001 to 30,000		5
30,001 to 35,000		4
35,001 to 40,000		0
40,001 to 50,000		4
50,001 to 60,000		1
60,001 to 70,000		0
70,001 to 80,000		1
80,001 to 90,000		0
90,001 to 100,000		0
Over 100,000 (List actual gallons, e.g., 120,000)	143,260	1
Total Bills		258

Company Name: Granite Mountain Water Co., Inc.	Test Year Ended: 2013
Meter Size: 5/8" x 3/4"	3 rd Quarter Ended: September 30th

BILL COUNT WORKSHEET 3RD QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 3rd QUARTER
- 0 -		17
1 to 1,000		13
1,001 to 2,000		20
2,001 to 3,000		25
3,001 to 4,000		22
4,001 to 5,000		26
5,001 to 6,000		23
6,001 to 7,000		21
7,001 to 8,000		22
8,001 to 9,000		8
9,001 to 10,000		8
10,001 to 12,000		12
12,001 to 14,000		8
14,001 to 16,000		6
16,001 to 18,000		3
18,001 to 20,000		6
20,001 to 25,000		7
25,001 to 30,000		4
30,001 to 35,000		1
35,001 to 40,000		0
40,001 to 50,000		3
50,001 to 60,000		2
60,001 to 70,000		0
70,001 to 80,000		0
80,001 to 90,000		0
90,001 to 100,000		0
Over 100,000 (List actual gallons, e.g., 120,000)		0
Total Bills		257

Company Name: Granite Mountain Water Co., Inc.	Test Year Ended: 2013
Meter Size: 5/8" x 3/4"	4 th Quarter Ended: December 31st

BILL COUNT WORKSHEET 4TH QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 4 th QUARTER
- 0 -		21
1 to 1,000		12
1,001 to 2,000		37
2,001 to 3,000		35
3,001 to 4,000		31
4,001 to 5,000		33
5,001 to 6,000		20
6,001 to 7,000		15
7,001 to 8,000		15
8,001 to 9,000		6
9,001 to 10,000		3
10,001 to 12,000		10
12,001 to 14,000		3
14,001 to 16,000		4
16,001 to 18,000		2
18,001 to 20,000		2
20,001 to 25,000		2
25,001 to 30,000		2
30,001 to 35,000		0
35,001 to 40,000		1
40,001 to 50,000		1
50,001 to 60,000		1
60,001 to 70,000		0
70,001 to 80,000		0
80,001 to 90,000		0
90,001 to 100,000		0
Over 100,000 (List actual gallons, e.g., 120,000)		0
Total Bills		256

Company Name: Granite Mountain Water Co., Inc.

Test Year Ended: 2013

Meter Size: 5/8" x 3/4"

BILL COUNT SUMMARY

	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr	Total
- 0 -	22	19	17	21	79
1 to 1,000	22	11	13	12	58
1,001 to 2,000	39	22	20	37	118
2,001 to 3,000	39	17	25	35	116
3,001 to 4,000	43	24	22	31	120
4,001 to 5,000	27	30	26	33	116
5,001 to 6,000	17	26	23	20	86
6,001 to 7,000	9	15	21	15	60
7,001 to 8,000	9	15	22	15	61
8,001 to 9,000	5	9	8	6	28
9,001 to 10,000	3	7	8	3	21
10,001 to 12,000	2	16	12	10	40
12,001 to 14,000	6	8	8	3	25
14,001 to 16,000	1	5	6	4	16
16,001 to 18,000	2	6	3	2	13
18,001 to 20,000	0	6	6	2	14
20,001 to 25,000	4	6	7	2	19
25,001 to 30,000	2	5	4	2	13
30,001 to 35,000	0	4	1	0	5
35,001 to 40,000	0	0	0	1	1
40,001 to 50,000	0	4	3	1	8
50,001 to 60,000	0	1	2	1	4
60,001 to 70,000	0	0	0	0	0
70,001 to 80,000	0	1	0	0	1
80,001 to 90,000	0	0	0	0	0
90,001 to 100,000	0	0	0	0	0
Over 100,000 (List actual gallons, e.g., 120,000)	1 106,640	1 143,260	0	0	2
Total Bills	253	258	257	256	1024

Company Name: Granite Mountain Water Co., Inc.	Test Year Ended: 2013
Meter Size: 1"	1 st Quarter Ended: March 31st

BILL COUNT WORKSHEET 1ST QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 1ST QUARTER
- 0 -		7
1 to 1,000		7
1,001 to 2,000		12
2,001 to 3,000		22
3,001 to 4,000		19
4,001 to 5,000		14
5,001 to 6,000		7
6,001 to 7,000		1
7,001 to 8,000		1
8,001 to 9,000		1
9,001 to 10,000		4
10,001 to 12,000		1
12,001 to 14,000		2
14,001 to 16,000		2
16,001 to 18,000		2
18,001 to 20,000		0
20,001 to 25,000		2
25,001 to 30,000		0
30,001 to 35,000		0
35,001 to 40,000		0
40,001 to 50,000		0
50,001 to 60,000		0
60,001 to 70,000		0
70,001 to 80,000		0
80,001 to 90,000		0
90,001 to 100,000		0
Over 100,000 (List actual gallons, e.g., 120,000)		0
Total Bills		104

Company Name: Granite Mountain Water Co., Inc.	Test Year Ended: 2013
Meter Size: 1"	2 nd Quarter Ended: June 30th

BILL COUNT WORKSHEET 2ND QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 2 nd QUARTER
- 0 -		7
1 to 1,000		4
1,001 to 2,000		5
2,001 to 3,000		6
3,001 to 4,000		12
4,001 to 5,000		9
5,001 to 6,000		11
6,001 to 7,000		7
7,001 to 8,000		6
8,001 to 9,000		4
9,001 to 10,000		5
10,001 to 12,000		8
12,001 to 14,000		5
14,001 to 16,000		2
16,001 to 18,000		0
18,001 to 20,000		0
20,001 to 25,000		3
25,001 to 30,000		3
30,001 to 35,000		4
35,001 to 40,000		0
40,001 to 50,000		2
50,001 to 60,000		0
60,001 to 70,000		0
70,001 to 80,000		0
80,001 to 90,000		0
90,001 to 100,000		0
Over 100,000 (List actual gallons, e.g., 120,000)		0
Total Bills		103

Company Name: Granite Mountain Water Co., Inc.	Test Year Ended: 2013
Meter Size: 1"	3 rd Quarter Ended: September 30th

BILL COUNT WORKSHEET 3RD QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 3 rd QUARTER
- 0 -		9
1 to 1,000		3
1,001 to 2,000		3
2,001 to 3,000		6
3,001 to 4,000		13
4,001 to 5,000		12
5,001 to 6,000		9
6,001 to 7,000		12
7,001 to 8,000		8
8,001 to 9,000		4
9,001 to 10,000		0
10,001 to 12,000		5
12,001 to 14,000		5
14,001 to 16,000		2
16,001 to 18,000		1
18,001 to 20,000		2
20,001 to 25,000		4
25,001 to 30,000		2
30,001 to 35,000		0
35,001 to 40,000		2
40,001 to 50,000		1
50,001 to 60,000		0
60,001 to 70,000		0
70,001 to 80,000		0
80,001 to 90,000		0
90,001 to 100,000		0
Over 100,000 (List actual gallons, e.g., 120,000)		0
Total Bills		103

Company Name: Granite Mountain Water Co., Inc.	Test Year Ended: 2013
Meter Size: 1"	4 th Quarter Ended: December 31st

BILL COUNT WORKSHEET 4TH QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 4 th QUARTER
- 0 -		2
1 to 1,000		8
1,001 to 2,000		13
2,001 to 3,000		20
3,001 to 4,000		18
4,001 to 5,000		9
5,001 to 6,000		8
6,001 to 7,000		2
7,001 to 8,000		8
8,001 to 9,000		0
9,001 to 10,000		4
10,001 to 12,000		1
12,001 to 14,000		2
14,001 to 16,000		2
16,001 to 18,000		2
18,001 to 20,000		1
20,001 to 25,000		1
25,001 to 30,000		2
30,001 to 35,000		0
35,001 to 40,000		0
40,001 to 50,000		1
50,001 to 60,000		0
60,001 to 70,000		0
70,001 to 80,000		0
80,001 to 90,000		0
90,001 to 100,000		0
Over 100,000 (List actual gallons, e.g., 120,000)		0
Total Bills		102

Company Name: Granite Mountain Water Co., Inc.

Test Year Ended: 2013

Meter Size: 1"

BILL COUNT SUMMARY

	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr	Total
- 0 -	7	7	9	2	25
1 to 1,000	7	4	3	8	22
1,001 to 2,000	12	5	3	13	33
2,001 to 3,000	22	6	6	20	54
3,001 to 4,000	19	12	13	18	62
4,001 to 5,000	14	9	12	9	44
5,001 to 6,000	7	11	9	8	35
6,001 to 7,000	1	7	12	2	22
7,001 to 8,000	1	6	8	8	23
8,001 to 9,000	1	4	4	0	9
9,001 to 10,000	4	5	0	4	13
10,001 to 12,000	1	8	5	1	15
12,001 to 14,000	2	5	5	2	14
14,001 to 16,000	2	2	2	2	8
16,001 to 18,000	2	0	1	2	5
18,001 to 20,000	0	0	2	1	3
20,001 to 25,000	2	3	4	1	10
25,001 to 30,000	0	3	2	0	5
30,001 to 35,000	0	4	0	0	4
35,001 to 40,000	0	0	2	0	2
40,001 to 50,000	0	2	1	1	4
50,001 to 60,000	0	0	0	0	0
60,001 to 70,000	0	0	0	0	0
70,001 to 80,000	0	0	0	0	0
80,001 to 90,000	0	0	0	0	0
90,001 to 100,000	0	0	0	0	0
Over 100,000 (List actual gallons, e.g., 120,000)	0	0	0	0	0
Total Bills	104	103	103	102	412

Company Name: Granite Mountain Water Co., Inc.	Test Year Ended: 2013
Meter Size: 2"	1 st Quarter Ended: March 31st

BILL COUNT WORKSHEET 1ST QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 1 st QUARTER
- 0 -		1
1 to 1,000		0
1,001 to 2,000		0
2,001 to 3,000		0
3,001 to 4,000		1
4,001 to 5,000		0
5,001 to 6,000		0
6,001 to 7,000		1
7,001 to 8,000		0
8,001 to 9,000		0
9,001 to 10,000		0
10,001 to 12,000		0
12,001 to 14,000		0
14,001 to 16,000		0
16,001 to 18,000		0
18,001 to 20,000		0
20,001 to 25,000		0
25,001 to 30,000		0
30,001 to 35,000		0
35,001 to 40,000		0
40,001 to 50,000		0
50,001 to 60,000		0
60,001 to 70,000		0
70,001 to 80,000		0
80,001 to 90,000		0
90,001 to 100,000		0
Over 100,000 (List actual gallons, e.g., 120,000)		0
Total Bills		3

Company Name: Granite Mountain Water Co., Inc.	Test Year Ended: 2013
Meter Size: 2"	2 nd Quarter Ended: June 30th

BILL COUNT WORKSHEET 2ND QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 2 nd QUARTER
- 0 -		0
1 to 1,000		0
1,001 to 2,000		0
2,001 to 3,000		0
3,001 to 4,000		0
4,001 to 5,000		0
5,001 to 6,000		0
6,001 to 7,000		0
7,001 to 8,000		0
8,001 to 9,000		0
9,001 to 10,000		0
10,001 to 12,000		0
12,001 to 14,000		0
14,001 to 16,000		0
16,001 to 18,000		0
18,001 to 20,000		0
20,001 to 25,000		0
25,001 to 30,000		1
30,001 to 35,000		0
35,001 to 40,000		0
40,001 to 50,000		0
50,001 to 60,000		0
60,001 to 70,000		0
70,001 to 80,000		1
80,001 to 90,000		0
90,001 to 100,000		0
Over 100,000 (List actual gallons, e.g., 120,000)	149,100	1
Total Bills		3

Company Name: Granite Mountain Water Co., Inc.	Test Year Ended: 2013
Meter Size: 2"	3 rd Quarter Ended: September 30th

BILL COUNT WORKSHEET 3RD QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 3 rd QUARTER
- 0 -		0
1 to 1,000		0
1,001 to 2,000		0
2,001 to 3,000		0
3,001 to 4,000		0
4,001 to 5,000		1
5,001 to 6,000		0
6,001 to 7,000		0
7,001 to 8,000		0
8,001 to 9,000		0
9,001 to 10,000		0
10,001 to 12,000		0
12,001 to 14,000		0
14,001 to 16,000		0
16,001 to 18,000		0
18,001 to 20,000		0
20,001 to 25,000		0
25,001 to 30,000		0
30,001 to 35,000		0
35,001 to 40,000		1
40,001 to 50,000		0
50,001 to 60,000		0
60,001 to 70,000		0
70,001 to 80,000		0
80,001 to 90,000		0
90,001 to 100,000		0
Over 100,000 (List actual gallons, e.g., 120,000)	123,300	1
Total Bills		3

Company Name: Granite Mountain Water Co., Inc.	Test Year Ended: 2013
Meter Size: 2"	4 th Quarter Ended: December 31st

BILL COUNT WORKSHEET 4TH QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 4 th QUARTER
- 0 -		0
1 to 1,000		0
1,001 to 2,000		0
2,001 to 3,000		0
3,001 to 4,000		0
4,001 to 5,000		0
5,001 to 6,000		0
6,001 to 7,000		0
7,001 to 8,000		1
8,001 to 9,000		0
9,001 to 10,000		0
10,001 to 12,000		0
12,001 to 14,000		1
14,001 to 16,000		0
16,001 to 18,000		0
18,001 to 20,000		0
20,001 to 25,000		0
25,001 to 30,000		0
30,001 to 35,000		0
35,001 to 40,000		1
40,001 to 50,000		0
50,001 to 60,000		0
60,001 to 70,000		0
70,001 to 80,000		0
80,001 to 90,000		0
90,001 to 100,000		0
Over 100,000 (List actual gallons, e.g., 120,000)		0
Total Bills		3

Company Name: Granite Mountain Water Co., Inc.

Test Year Ended: 2013

Meter Size: 2"

BILL COUNT SUMMARY

	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr	Total
- 0 -	1	0	0	0	1
1 to 1,000	0	0	0	0	0
1,001 to 2,000	0	0	0	0	0
2,001 to 3,000	0	0	0	0	0
3,001 to 4,000	1	0	0	0	1
4,001 to 5,000	0	0	1	0	1
5,001 to 6,000	0	0	0	0	0
6,001 to 7,000	1	0	0	0	1
7,001 to 8,000	0	0	0	1	1
8,001 to 9,000	0	0	0	0	0
9,001 to 10,000	0	0	0	0	0
10,001 to 12,000	0	0	0	0	0
12,001 to 14,000	0	0	0	1	1
14,001 to 16,000	0	0	0	0	0
16,001 to 18,000	0	0	0	0	0
18,001 to 20,000	0	0	0	0	0
20,001 to 25,000	0	0	0	0	0
25,001 to 30,000	0	1	0	0	1
30,001 to 35,000	0	0	0	0	0
35,001 to 40,000	0	0	1	1	2
40,001 to 50,000	0	0	0	0	0
50,001 to 60,000	0	0	0	0	0
60,001 to 70,000	0	0	0	0	0
70,001 to 80,000	0	1	0	0	1
80,001 to 90,000	0	0	0	0	0
90,001 to 100,000	0	0	0	0	0
Over 100,000 (List actual gallons, e.g., 120,000)	0	1 149,100	1 123,300	0	2
Total Bills	3	3	3	3	12

SUPPLEMENT NO. 2

Updated Attachments to Rate Application

Granite Mountain Water Co., Inc.
Test Year Ended December 31, 2013
Summary of Original Cost Rate Base Elements

Attachment No. 1
Supplemental
Page 1

Line No.		Original Cost Rate Base*
1		
2	Gross Utility Plant in Service	\$ 1,095,441
3		
4	Less: Accumulated Depreciation	<u>(532,491)</u>
5		
6	Net Utility Plant in Service	562,950
7		
8	Less:	
9	Advances in Aid of Construction	8,256
10		
11	Contributions in Aid of Construction	-
12	Accumulated Amortization of CIAC	<u>-</u>
13	Contributions in Aid of Construction - Net	-
14		
15	Customer Security Deposits	750
16	Deferred Income Taxes	-
17		
18	Plus:	
19	Working Capital	10,662
20	Net Regulatory Asset / (Liability)	-
21		
22	Rate Base	<u>\$ 564,606</u>
23		
24	* including pro forma adjustments	
25		

Line No.	Actual End of Test Year	ADJ OC-1	ADJ OC-2	ADJ OC-3 NOT USED	ADJ OC-4	Total Pro Forma Adjustments	Adjusted End of Test Year
1							
2	\$ 846,548	\$ 248,893				\$ 248,893	\$ 1,095,441
3							
4	(556,045)		23,553			23,553	(532,491)
5							
6	290,504	248,893	23,553			272,446	562,950
7							
8							
9	8,256						8,256
10							
11							
12							
13							
14							
15	70				680	680	750
16							
17							
18							
19	10,662						10,662
20							
21							
22	\$ 292,840	\$ 248,893	\$ 23,553	\$ -	\$ (680)	\$ 271,766	\$ 564,606
23							
24							
25							
26							
27							

Plant In Service Balance

Line No.	Acct No.	Description	Actual End of Test Year	Book Adjustments - (Included on Schedule B.2.1)				Adjusted Book End of Test Year ¹	Rate Making Adjustments				Adjusted End of Test Year		
				[1.1] Conform to Decision No. 71869	[1.2]		[1.3] Reclass Plant Entries		[1.4]		[1.5] Post Test Year Plant	[1.6]		[1.7]	
					NOT USED	USED			NOT USED	USED		NOT USED			USED
301		Organization Cost	\$ 110	\$ -	-	-	-	\$ 110	-	-	-	\$ 110	-	-	-
302		Franchise Cost	-	-	-	-	-	-	-	-	-	-	-	-	-
303		Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
304		Structures & Improvements	21,608	-	-	-	-	21,608	-	-	-	21,608	-	-	21,608
305		Collecting & Impounding Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-
306		Lake, River, Canal Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-
307		Wells & Springs	38,472	-	-	-	-	38,472	-	-	-	38,472	75,000	-	113,472
308		Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-
309		Raw Water Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-
310		Power Generation Equipment	10,406	-	-	(10,406)	-	-	-	-	-	-	-	-	-
311		Pumping Equipment	94,776	-	-	10,406	-	105,182	-	-	-	105,182	-	-	105,182
320		Water Treatment Equipment	-	-	-	1,661	-	1,661	-	-	-	1,661	-	-	1,661
320.1		Water Treatment Plants	-	-	-	-	-	-	-	-	-	-	-	-	-
320.2		Solution Chemical Feeders	2,077	-	-	(1,661)	-	416	-	-	-	416	-	-	416
330		Distribution Reservoirs & Standpipes	7,775	-	-	-	-	7,775	-	-	-	7,775	-	-	7,775
330.1		Storage Tanks	106,705	-	-	-	-	106,705	-	-	-	106,705	144,000	-	250,705
330.2		Pressure Tanks	55,213	-	-	-	-	55,213	-	-	-	55,213	-	-	55,213
331		Transmission & Distribution Mains	415,165	-	-	-	-	415,165	-	-	-	415,165	30,000	-	445,165
333		Services	55,853	-	-	-	-	55,853	-	-	-	55,853	-	-	55,853
334		Meters	6,760	(107)	-	-	-	6,652	-	-	-	6,652	-	-	6,652
335		Hydrants	8,774	-	-	-	-	8,774	-	-	-	8,774	-	-	8,774
336		Backflow Prevention Devices	1,027	-	-	-	-	1,027	-	-	-	1,027	-	-	1,027
339		Other Plant & Misc Equipment	4,850	-	-	-	-	4,850	-	-	-	4,850	-	-	4,850
340		Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
340.1		Computers & Software	-	-	-	3,500	-	-	-	-	-	-	-	-	-
341		Transportation Equipment	7,456	-	-	-	-	3,500	-	-	-	3,500	-	-	3,500
342		Stores Equipment	-	-	-	-	-	7,456	-	-	-	7,456	-	-	7,456
343		Tools, Shop & Garage Equipment	149	-	-	-	-	149	-	-	-	149	-	-	149
344		Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
345		Power Operated Equipment	5,000	-	-	-	-	5,000	-	-	-	5,000	-	-	5,000
346		Communication Equipment	4,353	-	-	(3,500)	-	853	-	-	-	853	-	-	853
347		Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
348		Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
37		TOTALS	\$ 846,548	\$ (107)	\$ -	\$ -	\$ -	\$ 846,441	\$ 249,000	\$ -	\$ -	\$ 1,095,441	-	\$ -	\$ 1,095,441
38		Equity Adjustments (Attachment 3, pg 21)	\$ -	\$ (107)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (107)
39		Plant in Service per Books													\$ 846,548
40															\$ 248,893
41		Increase / (Decrease) in Plant in Service													
42		¹ Adjusted plant in service balance including all book adjustments.													
43															

Line No.	Acct No.	Description	Book Adjustments - (Included on Schedule B.2.1)			Rate Making Adjustments				Adjusted Book End of Test Year	Adjusted End of Test Year
			[2.1] Unbooked Plant Retirement	[2.2] Difference From Calc'd on B-2.1	[2.3] NOT USED	[2.4] NOT USED	[2.5] NOT USED	[2.6] NOT USED	[2.7]		
3											
4	301	Organization Cost	-	-	-	-	-	-	-	-	-
5	302	Franchise Cost	-	-	-	-	-	-	-	-	-
6	303	Land and Land Rights	-	-	-	-	-	-	-	-	-
7	304	Structures & Improvements	-	15,103	-	-	-	-	-	15,103	15,103
8	305	Collecting & Impounding Reservoirs	-	-	-	-	-	-	-	-	-
9	306	Lake, River, Canal Intakes	-	-	-	-	-	-	-	-	-
10	307	Wells & Springs	-	26,891	-	-	-	-	-	26,891	26,891
11	308	Infiltration Galleries	-	-	-	-	-	-	-	-	-
12	309	Raw Water Supply Mains	-	-	-	-	-	-	-	-	-
13	310	Power Generation Equipment	-	-	-	-	-	-	-	-	-
14	311	Pumping Equipment	-	105,182	-	-	-	-	-	105,182	105,182
15	320	Water Treatment Equipment	-	1,161	-	-	-	-	-	1,161	1,161
16	320	Water Treatment Plants	-	-	-	-	-	-	-	-	-
17	320	Solution Chemical Feeders	-	291	-	-	-	-	-	291	291
18	330	Distribution Reservoirs & Standpipes	-	4,748	-	-	-	-	-	4,748	4,748
19	330.1	Storage Tanks	-	10,192	-	-	-	-	-	10,192	10,192
20	330.2	Pressure Tanks	-	43,203	-	-	-	-	-	43,203	43,203
21	331	Transmission & Distribution Mains	-	260,975	-	-	-	-	-	260,975	260,975
22	333	Services	-	39,040	-	-	-	-	-	39,040	39,040
23	334	Meters	-	4,099	-	-	-	-	-	4,099	4,099
24	335	Hydrants	-	5,550	-	-	-	-	-	5,550	5,550
25	336	Backflow Prevention Devices	-	889	-	-	-	-	-	889	889
26	339	Other Plant & Misc Equipment	-	4,200	-	-	-	-	-	4,200	4,200
27	340	Office Furniture & Equipment	-	-	-	-	-	-	-	-	-
28	340.1	Computers & Software	-	2,450	-	-	-	-	-	2,450	2,450
29	341	Transportation Equipment	-	3,728	-	-	-	-	-	3,728	3,728
30	342	Stores Equipment	-	-	-	-	-	-	-	-	-
31	343	Tools, Shop & Garage Equipment	-	4	-	-	-	-	-	4	4
32	344	Laboratory Equipment	-	-	-	-	-	-	-	-	-
33	345	Power Operated Equipment	-	3,912	-	-	-	-	-	3,912	3,912
34	346	Communication Equipment	-	853	-	-	-	-	-	853	853
35	347	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-
36	348	Other Tangible Plant	-	-	-	-	-	-	-	-	-
37		TOTALS	\$ 556,045	\$ -	\$ 532,491	\$ -	\$ -	\$ -	\$ -	\$ 532,491	\$ 532,491
38		Equity Adjustments (Attachment 3, pg 21)		\$ 23,553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,553

\$ 556,045

\$ (23,553)

40 ¹ Per Staff Depreciation Calculation

Line No.	NARUC Account No.	Description	Allowed Deprec. Rate	2009					Depreciation (Calculated)	Plant Balance	Accum. Deprec.	Net Plant
				Plant Additions	Plant Adjustments	Adjusted Plant Additions	Plant Retirements	Unbooked Retirements				
1	301	Organization Cost	0.00%	-	-	-	-	-	-	110	-	110
2	302	Franchise Cost	0.00%	-	-	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	-	-	-	-	-	-	-	-	-
4	304	Structures & Improvements	3.33%	-	-	-	-	-	720	21,608	12,225	9,383
5	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-	-	-	-
7	307	Wells & Springs	3.33%	-	-	-	-	-	1,281	38,472	21,766	16,705
8	308	Infiltration Galleries	6.67%	-	-	-	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.00%	-	-	-	-	-	-	-	-	-
10	310	Power Generation Equipment	5.00%	-	-	-	-	-	-	-	-	-
11	311	Pumping Equipment	12.50%	-	-	-	-	-	-	-	-	-
12	320	Water Treatment Equipment	3.33%	-	-	-	-	-	13,034	104,270	68,555	35,715
13	320	Water Treatment Plants	3.33%	-	-	-	-	-	55	1,661	940	721
14	320	Solution Chemical Feeders	20.00%	-	-	-	-	-	-	-	-	-
15	330	Distribution Reservoirs & Standpipes	2.22%	-	-	-	-	-	163	7,325	4,063	3,262
16	330.1	Storage Tanks	2.22%	85,633	-	85,633	-	-	951	85,633	951	84,682
17	330.2	Pressure Tanks	5.00%	-	-	-	-	-	2,761	55,213	32,160	23,053
18	331	Transmission & Distribution Mains	2.00%	2,961	-	2,961	-	-	8,274	415,165	227,762	187,403
19	333	Services	3.33%	-	-	-	-	-	1,860	55,853	31,600	24,253
20	334	Meters	8.33%	-	-	-	-	-	286	3,434	2,115	1,319
21	335	Hydrants	2.00%	-	-	-	-	-	175	8,774	4,848	3,927
22	336	Backflow Prevention Devices	6.67%	-	-	-	-	-	68	1,027	615	411
23	339	Other Plant & Misc Equipment	6.67%	-	-	-	-	-	324	4,850	2,906	1,944
24	340	Office Furniture & Equipment	6.67%	-	-	-	-	-	-	-	-	-
25	340.1	Computers & Software	20.00%	-	-	-	-	-	-	-	-	-
26	341	Transportation Equipment	20.00%	-	-	-	-	-	-	-	-	-
27	342	Stores Equipment	4.00%	-	-	-	-	-	-	-	-	-
28	343	Tools, Shop & Garage Equipment	5.00%	-	-	-	-	-	-	-	-	-
29	344	Laboratory Equipment	10.00%	-	-	-	-	-	-	-	-	-
30	345	Power Operated Equipment	5.00%	-	-	-	-	-	250	5,000	2,912	2,088
31	346	Communication Equipment	10.00%	-	-	-	-	-	85	853	540	313
32	347	Miscellaneous Equipment	10.00%	-	-	-	-	-	-	-	-	-
33	348	Other Tangible Plant	20.00%	-	-	-	-	-	4	20	15	5
34												
35		TOTAL		88,594	-	88,594	-	-	30,290	809,267	413,972	395,295
36												
37		Depreciable Plant								809,157		
38		Composite Depreciation Rate								3.7434%		
39												

¹ Per Staff Depreciation Calculation

Granite Mountain Water Co., Inc.

Test Year Ended December 31, 2013

Reconciliation of Plant Additions, Retirements and Accumulated Depreciation

Attachment No. 1
Supplemental
Page 5.3

Line No.	NARUC Account No.	Description	Allowed Deprec. Rate	2010						Salvage A/D Only	Depreciation [Calculated]	Plant Balance	Accum. Deprec.	Net Plant
				Plant Additions	Plant Adjustments	Adjusted Plant Additions	Plant Retirements	Unbooked Retirements	Adjusted Plant Retirements					
1	301	Organization Cost	0.00%	-	-	-	-	-	-	-	-	110	-	110
2	302	Franchise Cost	0.00%	-	-	-	-	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	-	-	-	-	-	-	-	-	-	-	-
4	304	Structures & Improvements	3.33%	-	-	-	-	-	-	-	720	21,608	12,945	8,663
5	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-	-	-	-	-	-
7	307	Wells & Springs	3.33%	-	-	-	-	-	-	-	1,281	38,472	23,048	15,424
8	308	Infiltration Galleries	6.67%	-	-	-	-	-	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.00%	-	-	-	-	-	-	-	-	-	-	-
10	310	Power Generation Equipment	5.00%	-	-	-	-	-	-	-	-	-	-	-
11	311	Pumping Equipment	12.50%	-	-	-	-	-	-	-	13,034	104,270	81,588	22,681
12	320	Water Treatment Equipment	3.33%	-	-	-	-	-	-	-	55	1,661	995	666
13	320	Water Treatment Plants	3.33%	-	-	-	-	-	-	-	-	-	-	-
14	320	Solution Chemical Feeders	20.00%	416	-	416	-	-	-	-	42	416	42	374
15	330	Distribution Reservoirs & Standpipes	2.22%	450	-	450	-	-	-	-	168	7,775	4,231	3,544
16	330.1	Storage Tanks	2.22%	21,072	-	21,072	-	-	-	-	2,135	106,705	3,085	103,619
17	330.2	Pressure Tanks	5.00%	-	-	-	-	-	-	-	2,761	55,213	34,921	20,292
18	331	Transmission & Distribution Mains	2.00%	-	-	-	-	-	-	-	8,303	415,165	236,065	179,100
19	333	Services	3.33%	-	-	-	-	-	-	-	1,860	55,853	33,460	22,393
20	334	Meters	8.33%	2,628	-	2,628	-	-	-	-	396	6,062	2,510	3,552
21	335	Hydrants	2.00%	-	-	-	-	-	-	-	175	8,774	5,023	3,751
22	336	Backflow Prevention Devices	6.67%	-	-	-	-	-	-	-	68	1,027	684	343
23	339	Other Plant & Misc Equipment	6.67%	-	-	-	-	-	-	-	324	4,850	3,230	1,620
24	340	Office Furniture & Equipment	6.67%	-	-	-	-	-	-	-	-	-	-	-
25	340.1	Computers & Software	20.00%	-	3,500	3,500	-	-	-	-	350	3,500	350	3,150
26	341	Transportation Equipment	20.00%	-	-	-	-	-	-	-	-	-	-	-
27	342	Stores Equipment	4.00%	-	-	-	-	-	-	-	-	-	-	-
28	343	Tools, Shop & Garage Equipment	5.00%	-	-	-	-	-	-	-	-	-	-	-
29	344	Laboratory Equipment	10.00%	-	-	-	-	-	-	-	-	-	-	-
30	345	Power Operated Equipment	5.00%	-	-	-	-	-	-	-	250	5,000	3,162	1,838
31	346	Communication Equipment	10.00%	3,500	(3,500)	-	-	-	-	-	85	853	625	228
32	347	Miscellaneous Equipment	10.00%	-	-	-	-	-	-	-	-	-	-	-
33	348	Other Tangible Plant	20.00%	-	-	-	-	-	-	-	4	20	19	1
34														
35		TOTAL		28,067	-	28,067	-	-	-	-	32,010	837,333	445,982	391,352
36														
37		Depreciable Plant												837,223
38		Composite Depreciation Rate												3.8234%
39														

¹ Per Staff Depreciation Calculation

Line No.	NARUC Account No.	Description	Allowed Deprec. Rate	2011						Net Plant
				Plant Additions	Plant Adjustments	Adjusted Plant Additions	Plant Retirements	Unbooked Retirements	Adjusted Plant Retirements	
1	301	Organization Cost	0.00%	-	-	-	-	-	-	110
2	302	Franchise Cost	0.00%	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	-	-	-	-	-	-	-
4	304	Structures & Improvements	3.33%	-	-	-	-	-	-	-
5	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-	7,944
6	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-	-
7	307	Wells & Springs	3.33%	-	-	-	-	-	-	-
8	308	Infiltration Galleries	6.67%	-	-	-	-	-	-	14,143
9	309	Raw Water Supply Mains	2.00%	-	-	-	-	-	-	-
10	310	Power Generation Equipment	5.00%	-	-	-	-	-	-	-
11	311	Pumping Equipment	12.50%	912	(912)	912	-	-	-	-
12	320	Water Treatment Equipment	3.33%	-	-	-	-	-	-	105,182
13	320	Water Treatment Plants	3.33%	-	-	-	-	-	-	1,661
14	320	Solution Chemical Feeders	20.00%	-	-	-	-	-	-	-
15	330	Distribution Reservoirs & Standpipes	2.22%	-	-	-	-	-	-	-
16	330.1	Storage Tanks	2.22%	-	-	-	-	-	-	-
17	330.2	Pressure Tanks	5.00%	-	-	-	-	-	-	83
18	331	Transmission & Distribution Mains	2.00%	-	-	-	-	-	-	416
19	333	Services	3.33%	-	-	-	-	-	-	173
20	334	Meters	8.33%	-	-	-	-	-	-	7,775
21	335	Hydrants	2.00%	-	-	-	-	-	-	4,403
22	336	Backflow Prevention Devices	6.67%	-	-	-	-	-	-	5,454
23	339	Other Plant & Misc Equipment	6.67%	-	-	-	-	-	-	2,369
24	340	Office Furniture & Equipment	6.67%	-	-	-	-	-	-	2,761
25	340.1	Computers & Software	20.00%	-	-	-	-	-	-	8,303
26	341	Transportation Equipment	20.00%	7,456	-	7,456	-	-	-	415,165
27	342	Stores Equipment	4.00%	-	-	-	-	-	-	1,860
28	343	Tools, Shop & Garage Equipment	5.00%	-	-	-	-	-	-	55,853
29	344	Laboratory Equipment	10.00%	-	-	-	-	-	-	6,062
30	345	Power Operated Equipment	5.00%	-	-	-	-	-	-	175
31	346	Communication Equipment	10.00%	-	-	-	-	-	-	1,027
32	347	Miscellaneous Equipment	10.00%	-	-	-	-	-	-	68
33	348	Other Tangible Plant	20.00%	-	-	-	-	-	-	324
34										700
35		TOTAL		8,369	-	8,369	-	-	-	33,550
36										845,702
37		Depreciable Plant								479,532
38		Composite Depreciation Rate								366,170
39										
40		¹ Per Staff Depreciation Calculation								

845,592
3.9676%¹ Per Staff Depreciation Calculation

Test Year Ended December 31, 2013

Reconciliation of Plant Additions, Retirements and Accumulated Depreciator

Line No.	NARUC Account No.	Description	Allowed Deprec. Rate	2012					Net Plant		
				Plant Additions	Adjusted Plant Additions	Plant Retirements	Unbooked Retirements	Adjusted Plant Retirements			
1	301	Organization Cost	0.00%	-	-	-	-	110	-	110	
2	302	Franchise Cost	0.00%	-	-	-	-	-	-	-	
3	303	Land and Land Rights	0.00%	-	-	-	-	-	-	-	
4	304	Structures & Improvements	3.33%	-	-	-	-	21,608	14,384	7,224	
5	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-	-	
6	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-	-	
7	307	Wells & Springs	3.33%	-	-	-	-	38,472	25,610	12,862	
8	308	Infiltration Galleries	6.67%	-	-	-	-	-	-	-	
9	309	Raw Water Supply Mains	2.00%	-	-	-	-	-	-	-	
10	310	Power Generation Equipment	5.00%	-	-	-	-	-	-	-	
11	311	Pumping Equipment	12.50%	-	-	-	-	-	-	-	
12	320	Water Treatment Equipment	3.33%	-	-	-	-	105,182	105,182	0	
13	320	Water Treatment Plants	3.33%	-	-	-	-	55	1,105	555	
14	320	Solution Chemical Feeders	20.00%	-	-	-	-	-	-	-	
15	330	Distribution Reservoirs & Standpipes	2.22%	-	-	-	-	83	208	208	
16	330.1	Storage Tanks	2.22%	-	-	-	-	173	7,775	4,576	
17	330.2	Pressure Tanks	5.00%	-	-	-	-	2,369	106,705	7,823	
18	331	Transmission & Distribution Mains	2.00%	-	-	-	-	2,761	55,213	40,442	
19	333	Services	3.33%	-	-	-	-	8,303	415,165	252,672	
20	334	Meters	8.33%	590	590	-	-	1,860	55,853	37,180	
21	335	Hydrants	2.00%	-	-	-	-	330	6,652	3,545	
22	336	Backflow Prevention Devices	6.67%	-	-	-	-	175	8,774	3,108	
23	339	Other Plant & Misc Equipment	6.67%	-	-	-	-	75	5,374	3,400	
24	340	Office Furniture & Equipment	6.67%	-	-	-	-	68	1,027	820	
25	340.1	Computers & Software	20.00%	-	-	-	-	324	4,850	3,877	
26	341	Transportation Equipment	20.00%	-	-	-	-	-	-	-	
27	342	Stores Equipment	4.00%	-	-	-	-	-	-	-	
28	343	Tools, Shop & Garage Equipment	5.00%	-	-	-	-	-	-	-	
29	344	Laboratory Equipment	10.00%	-	-	-	-	-	-	-	
30	345	Power Operated Equipment	5.00%	-	-	-	-	250	5,000	3,662	
31	346	Communication Equipment	10.00%	-	-	-	-	85	795	58	
32	347	Miscellaneous Equipment	10.00%	-	-	-	-	-	-	-	
33	348	Other Tangible Plant	20.00%	-	-	-	-	-	20	0	
34											
35		TOTAL		590	590	-	-	31,731	846,292	511,263	335,029
36											
37		Depreciable Plant							846,182		
38		Composite Depreciation Rate							3.7495%		
39											
40		1 Per Staff Depreciation Calculation									

Granite Mountain Water Co., Inc.

Test Year Ended December 31, 2013

Reconciliation of Plant Additions, Retirements and Accumulated Depreciation

Attachment No. 1
Supplemental
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Line No.	NARUC Account No.	Description	Allowed Deprec. Rate	2013					Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.	Net Plant
				Plant Additions	Adjusted Plant Additions	Plant Retirements	Adjusted Plant Retirements	Adjusted Plant Retirements					
1	301	Organization Cost	0.00%	-	-	-	-	-	-	-	110	-	110
2	302	Franchise Cost	0.00%	-	-	-	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	-	-	-	-	-	-	-	-	-	-
4	304	Structures & Improvements	3.33%	-	-	-	-	-	-	720	21,608	15,103	6,504
5	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-	-	-	-	-
7	307	Wells & Springs	3.33%	-	-	-	-	-	-	1,281	38,472	26,891	11,581
8	308	Infiltration Galleries	6.67%	-	-	-	-	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.00%	-	-	-	-	-	-	-	-	-	-
10	310	Power Generation Equipment	5.00%	-	-	-	-	-	-	-	-	-	-
11	311	Pumping Equipment	12.50%	-	-	-	-	-	-	-	-	-	-
12	320	Water Treatment Equipment	3.33%	-	-	-	-	-	-	-	105,182	105,182	0
13	320	Water Treatment Plants	3.33%	-	-	-	-	-	-	55	1,661	1,161	500
14	320	Solution Chemical Feeders	20.00%	-	-	-	-	-	-	-	-	-	-
15	330	Distribution Reservoirs & Standpipes	2.22%	-	-	-	-	-	-	83	416	291	125
16	330.1	Storage Tanks	2.22%	-	-	-	-	-	-	173	7,775	4,748	3,027
17	330.2	Pressure Tanks	5.00%	-	-	-	-	-	-	2,369	106,705	10,192	96,513
18	331	Transmission & Distribution Mains	2.00%	-	-	-	-	-	-	2,761	55,213	43,203	12,010
19	333	Services	3.33%	-	-	-	-	-	-	8,303	415,165	260,975	154,190
20	334	Meters	8.33%	-	-	-	-	-	-	1,860	55,853	39,040	16,813
21	335	Hydrants	2.00%	-	-	-	-	-	-	554	6,652	4,099	2,554
22	336	Backflow Prevention Devices	6.67%	-	-	-	-	-	-	175	8,774	5,550	3,225
23	339	Other Plant & Misc Equipment	6.67%	-	-	-	-	-	-	68	1,027	889	138
24	340	Office Furniture & Equipment	6.67%	-	-	-	-	-	-	324	4,850	4,200	650
25	340.1	Computers & Software	20.00%	-	-	-	-	-	-	700	3,500	2,450	1,050
26	341	Transportation Equipment	20.00%	-	-	-	-	-	-	1,491	7,456	3,728	3,728
27	342	Stores Equipment	4.00%	-	-	-	-	-	-	-	-	-	-
28	343	Tools, Shop & Garage Equipment	5.00%	149	149	-	-	-	-	4	149	4	145
29	344	Laboratory Equipment	10.00%	-	-	-	-	-	-	-	-	-	-
30	345	Power Operated Equipment	5.00%	-	-	-	-	-	-	250	5,000	3,912	1,088
31	346	Communication Equipment	10.00%	-	-	-	-	-	-	58	853	853	(0)
32	347	Miscellaneous Equipment	10.00%	-	-	-	-	-	-	-	-	-	-
33	348	Other Tangible Plant	20.00%	-	-	-	-	-	-	-	20	20	0
34													
35		TOTAL		149	149	-	-	-	-	21,229	846,441	532,491	313,950
36													
37		Depreciable Plant									846,331		
38		Composite Depreciation Rate									2.5083%		
39													

¹ Per Staff Depreciation Calculation

Granite Mountain Water Co., Inc.
Test Year Ended December 31, 2013
Computation of Working Capital

Attachment No. 1
Supplemental
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Line		
<u>No.</u>		
1		
2	Operation and Maintenance Expense	\$ 82,315
3	Less depreciation, taxes, purchased	
4	power and purchased water	
5	Factor - 1/8	<u>0.1250</u>
6		\$ 10,289
7		
8	Purchased Power and Purchased Water	\$ 8,950
9	Factor - 1/24	<u>0.0417</u>
10		\$ 373
11		
12	Total Cash Working Capital	<u>\$ 10,662</u>
13		
14		

Line No.		Actual for Test Year Ended 12/31/2013	Total Pro forma Adjustments	Test Year Results After Pro forma Adjustments	Proposed Rate Increase	Adjusted With Rate Increase
1	Revenues					
2	460 Unmetered Water Revenue	\$ -	\$ -	\$ -	-	\$ -
3	461 Metered Water Revenues	112,585	1,688	114,272	64,221	178,494
4	471 Miscellaneous Service Revenue	3,174	-	3,174	-	3,174
5	Total Revenues	\$ 115,759	\$ 1,688	\$ 117,447	\$ 64,221	\$ 181,668
6	Operating Expenses					
7	601 Salaries and Wages	\$ 39,942	\$ 5,000	\$ 44,942		\$ 44,942
8	603 Salaries and Wages - Officers and Directors	-	-	-		-
9	604 Employee Pension and Benefits	-	-	-		-
10	610 Purchased Water	-	-	-		-
11	615 Purchased Power	8,950	-	8,950		8,950
12	618 Chemicals	47	-	47		47
13	620 Repairs and Maintenance	4,339	-	4,339		4,339
14	621 Office Supplies Expense	8,314	-	8,314		8,314
15	631 Contractual Services - Engineering	-	-	-		-
16	632 Contractual Services - Accounting	-	-	-		-
17	633 Contractual Services - Legal	-	-	-		-
18	634 Contractual Services - Management Fees	-	-	-		-
19	635 Contractual Services - Testing	5,380	-	5,380		5,380
20	636 Contractual Services - Other	11,353	-	11,353		11,353
21	641 Rent - Buildings	-	-	-		-
22	642 Rent - Equipment	-	-	-		-
23	650 Transportation Expense	5,453	-	5,453		5,453
24	656 Insurance - Vehicle	-	-	-		-
25	657 Insurance - General Liability	1,292	-	1,292		1,292
26	658 Insurance - Workman's Compensation	-	-	-		-
27	659 Insurance - Other	-	-	-		-
28	660 Advertising Expense	-	-	-		-
29	666 Regulatory Commission Expense - Rate Case	-	3,333	3,333		3,333
30	667 Regulatory Expense - Other	321	-	321		321
31	668 Water Resource Conservation Expense	-	-	-		-
32	670 Bad Debt Expense	-	772	772	422	1,194
33	675 Miscellaneous Expense	840	(738)	102		102
34	403 Depreciation Expense	33,874	(6,778)	27,096		27,096
35	408 Taxes Other Than Income	-	-	-		-
36	408.11 Property Taxes	1,619	3,434	5,052	932	5,985
37	409 Income Tax	-	(1,147)	(1,147)	8,292	7,145
38	Total Operating Expenses	\$ 121,723	\$ 3,877	\$ 125,600	\$ 9,646	\$ 135,246
39	Operating Income	\$ (5,964)	\$ (2,189)	\$ (8,153)	\$ 54,575	\$ 46,422
40	Other Income (Expense)					
41	419 Interest and Dividend Income	\$ -	\$ -	\$ -		\$ -
42	421 Non-Utility Income	59	-	59		59
43	426 Miscellaneous Non-Utility Expenses	-	-	-		-
44	427 Interest Expense	(34)	34	-		-
45	Total Other Income (Expense)	\$ 24	\$ 34	\$ 59	\$ -	\$ 59
46	Net Income (Loss)	\$ (5,940)	\$ (2,155)	\$ (8,095)	\$ 54,575	\$ 46,481
47						

Granite Mountain Water Co., Inc.
Test Year Ended December 31, 2013
Income Statement Pro forma Adjustments

Attachment No. 2
Supplemental
Page 2

Line No.	Actual for Test Year Ended 12/31/2013	ADJ IS-1 Eliminate Revenue Adjustments	ADJ IS-2 Correct Underbilled Revenue	ADJ IS-3 2014 Salary Increase	ADJ IS-4 Reclass Cust. Deposit Interest	ADJ IS-5 Bad Debt Expense	ADJ IS-6 Case Expense	ADJ IS-7 Depreciation Expense	ADJ IS-8 Property Taxes	ADJ IS-9 Income Tax Allowance	Total Adjustments	Test Year Adjusted Results
Revenues												
1 460 Unmetered Water Revenue	\$ 112,585	1,040	647								\$ 1,688	\$ 114,272
2 461 Metered Water Revenues	3,174											3,174
3 471 Miscellaneous Service Revenue												
4 Total Revenues	\$ 115,759	\$ 1,040	\$ 647	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,688	\$ 117,447
Operating Expenses												
5 601 Salaries and Wages	\$ 39,942			\$ 5,000							\$ 5,000	\$ 44,942
6 603 Salaries and Wages - Officers and Directors	-											-
7 604 Employee Pension and Benefits	-											-
8 610 Purchased Water	-											-
9 615 Purchased Power	8,950											8,950
10 618 Chemicals	47											47
11 620 Repairs and Maintenance	4,339											4,339
12 621 Office Supplies Expense	8,314											8,314
13 631 Contractual Services - Engineering	-											-
14 632 Contractual Services - Accounting	-											-
15 633 Contractual Services - Legal	-											-
16 634 Contractual Services - Management Fees	-											-
17 635 Contractual Services - Testing	5,380											5,380
18 636 Contractual Services - Other	11,353											11,353
19 641 Rent - Buildings	-											-
20 642 Rent - Equipment	-											-
21 650 Transportation Expense	5,453											5,453
22 656 Insurance - Vehicle	1,292											1,292
23 657 Insurance - General Liability	-											-
24 658 Insurance - Workman's Compensation	-											-
25 659 Insurance - Other	-											-
26 660 Advertising Expense	-											-
27 666 Regulatory Commission Expense - Rate Case	-											-
28 667 Regulatory Expense - Other	321										3,333	3,333
29 668 Water Resource Conservation Expense	-											-
30 670 Bad Debt Expense	-				34	772						772
31 675 Miscellaneous Expense	840				(772)							102
32 403 Depreciation Expense	33,874							(6,778)			(6,778)	27,096
33 408 Taxes Other Than Income	-											-
34 409 Property Taxes	1,619								3,434		3,434	5,052
35 409 Income Tax	-									(1,147)	(1,147)	-
36 Total Operating Expenses	\$ 121,723	\$ -	\$ -	\$ 5,000	\$ 34	\$ -	\$ -	\$ (6,778)	\$ 3,434	\$ (1,147)	\$ (1,147)	\$ 125,600
37 Operating Income	\$ (5,964)	\$ 1,040	\$ 647	\$ (5,000)	\$ (34)	\$ -	\$ -	\$ 6,778	\$ (3,434)	\$ 1,147	\$ (2,189)	\$ (8,153)
Other Income (Expense)												
38 419 Interest and Dividend Income	-											-
39 421 Non-Utility Income	59											59
40 426 Miscellaneous Non-Utility Expenses	-											-
41 427 Interest Expense	(34)				34						34	-
42 Total Other Income (Expense)	\$ 24	\$ -	\$ -	\$ -	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34	\$ 59
43 Net Income (Loss)	\$ (5,940)	\$ 1,040	\$ 647	\$ (5,000)	\$ -	\$ -	\$ -	\$ 6,778	\$ (3,434)	\$ 1,147	\$ (2,155)	\$ (8,095)

Granite Mountain Water Co., Inc.
Test Year Ended December 31, 2013
Income Statement Adjustment IS-1

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Line

No.

1	<u>Eliminate Revenue Adjustments</u>	
2		
3	Eliminate various nonrecurring revenue adjustments	
4		<u>As Booked</u>
5	Prior Period Adjustment - 5/8" x 3/4" Meter Revenue	\$ (1,564.42)
6	Non Bill Usage - Residential	(70.33)
7	J.E. Error	(30.00)
8	Prior Period Adjustment - Other	(3.00)
9	Prior Period Adjustment - Other	(7,900.21)
10	Prior Period Adjustment - Other	<u>8,527.58</u>
11		\$ (1,040.38)
12		
13	Increase/(Decrease) in Metered	<u>\$ 1,040.38</u>
14		

Granite Mountain Water Co., Inc.
Test Year Ended December 31, 2013
Income Statement Adjustment IS-2

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Line

No.

1 Correct Underbilled Revenue

2

3 For the 5/8" x 3/4" Class, usage between 10,001 gallons and 14,000 gallons
4 was billed at \$6.60 per 1,000 gallons rather than \$7.90 per 1,000 gallons.

5

6 5/8" x 3/4" Class usage between 10,001 gallons and 14,000 gallons

497,860 gallons

7 Rate Differential

\$ -

\$ 1.30

8 Underbilled Revenue

647.22

9

10

11 Increase/(Decrease) in Metered Revenue

\$ 647.22

12

Granite Mountain Water Co., Inc.
Test Year Ended December 31, 2013
Income Statement Adjustment IS-3

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Line

No.

1 Adjust for 2014 Salary Increase

2

3 Total 2014 increase in employee salary \$ 20,000.00

4 Percentage Allocated to Granite Mountain 25%

5 Salary increase for Granite Mountain \$ 5,000.00

6

7 Increase/(Decrease) in Salaries and Wages \$ 5,000.00

8

9

Granite Mountain Water Co., Inc.
Test Year Ended December 31, 2013
Income Statement Adjustment IS-4

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Line

No.

1	<u>Reclass Customer Deposit Interest</u>	
2		
3		
4	Customer Deposit Interest Charged to Interest Expense	34.35
5		
6	Increase/(Decrease) in Interest Expense	<u>\$ (34.35)</u>
7		
8	Increase/(Decrease) in Miscellaneous Expense	<u>\$ 34.35</u>
9		
10		

Line

No.

1	<u>Reclass Bad Debt Expense</u>	
2		
3		
5	Customer Bad Debt Charged to Miscellaneous Expense	772.17
6		
7	Increase/(Decrease) in Miscellaneous Expense	<u>\$ (772.17)</u>
8		
9	Increase/(Decrease) in Bad Debt Expense	<u>\$ 772.17</u>
10		
11		
12		
13		
14		
15		

Granite Mountain Water Co., Inc.
Test Year Ended December 31, 2013
Income Statement Adjustment IS-6

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Adjust Rate Case Expense

Line			
<u>No.</u>			
1	Estimated Rate Case Expense	\$	10,000
2			
3	Amortization Period (Years)		3
4			
5	Annualized Rate Case Expense	\$	3,333
6			
7	Test Year Rate Case Expense		-
8			
9	Increase / (Decrease) in Rate Case Expense		3,333
10			

Adjust Depreciation Expense to Reflect Adjusted Plant Balances

Line No.	Acct Description	Adjusted Test Year Balance 12/31/2013	Fully Depreciated Plant	Depreciable Plant	Proposed Depreciation Rate	Depreciation Expense
1						
2	301 Organization Cost	\$ 110		\$ 110	0.00%	\$ -
3	302 Franchise Cost	-		-	0.00%	-
4	303 Land and Land Rights	-		-	0.00%	-
5	304 Structures & Improvements	21,608		21,608	3.33%	720
6	305 Collecting & Impounding Reservoirs	-		-	2.50%	-
7	306 Lake, River, Canal Intakes	-		-	2.50%	-
8	307 Wells & Springs	113,472		113,472	3.33%	3,779
9	308 Infiltration Galleries	-		-	6.67%	-
10	309 Raw Water Supply Mains	-		-	2.00%	-
11	310 Power Generation Equipment	-		-	5.00%	-
12	311 Pumping Equipment	105,182	(105,182)	-	5.00%	-
13	320 Water Treatment Equipment	1,661		1,661	3.33%	55
14	320.1 Water Treatment Plants	-		-	3.33%	-
15	320.2 Solution Chemical Feeders	416		416	20.00%	83
16	330 Distribution Reservoirs & Standpipes	7,775		7,775	2.22%	173
17	330.1 Storage Tanks	250,705		250,705	2.22%	5,566
18	330.2 Pressure Tanks	55,213		55,213	5.00%	2,761
19	331 Transmission & Distribution Mains	445,165		445,165	2.00%	8,903
20	333 Services	55,853		55,853	3.33%	1,860
21	334 Meters	6,652		6,652	8.33%	554
22	335 Hydrants	8,774		8,774	2.00%	175
23	336 Backflow Prevention Devices	1,027		1,027	6.67%	68
24	339 Other Plant & Misc Equipment	4,850		4,850	6.67%	324
25	340 Office Furniture & Equipment	-		-	6.67%	-
26	340.1 Computers & Software	3,500		3,500	20.00%	700
27	341 Transportation Equipment	7,456		7,456	15.00%	1,118
28	342 Stores Equipment	-		-	4.00%	-
29	343 Tools, Shop & Garage Equipment	149		149	5.00%	7
30	344 Laboratory Equipment	-		-	10.00%	-
31	345 Power Operated Equipment	5,000		5,000	5.00%	250
32	346 Communication Equipment	853	(853)	-	10.00%	-
33	347 Miscellaneous Equipment	-		-	10.00%	-
34	348 Other Tangible Plant	20	(20)	-	20.00%	-
35	TOTALS	\$ 1,095,441	\$ (106,055)	\$ 989,386		\$ 27,096
36						
37	Less: Amortization of CIAC	\$ -			2.7390%	\$ -
38						
39	Adjusted Test Year Depreciation Expense					\$ 27,096
40						
41	Test Year Depreciation Expense					\$ 33,874
42						
43	Increase / (Decrease) in Depreciation Expense					\$ (6,778)

Adjust Property Tax Expense to Reflect Adjusted Test Year and Proposed Revenues

Line No.	Description	Company As Adjusted	Company Proposed
1	Adjusted Test Year Revenue	\$ 117,447	\$ 117,447
2	Adjusted Test Year Revenue	117,447	117,447
3	Adjusted Test Year Revenue	117,447	
4	Proposed Revenues after Increase		181,668
5	Average of three year's of revenue	117,447	138,854
6	Average of three year's of revenue, times 2	234,893	277,707
7	Add:		
8	Construction Work In Progress at 10%	859	859
9	Deduct:		
10	Net Book Value of Transportation Equipment	3,728	3,728
11			
12	Full Cash Value	232,024	274,838
13	Assessment Ratio	19.5%	19.5%
14	Assessed Value	45,245	53,593
15	Property Tax Rate (2012 Tax Year)	11.1667%	11.1667%
16			
17	Adjusted Test Year Property Tax	\$ 5,052	
18	Recorded Test Year Property Tax	<u>1,619</u>	
19	Test Year Adjustment	\$ 3,434	
20			
21	Property Tax at Proposed Rates		\$ 5,985
22	Adjusted Test Year Property Tax		<u>5,052</u>
23	Increase in Property Tax due to Rate Increase		<u>\$ 932</u>
24			
25	<u>Calculation of Property Tax Factor</u>		
26	Increase to Property Tax Expense		\$ 932
27	Increase in Revenue Requirement		<u>\$ 64,221</u>
28	Property Tax Factor (L25 / L26)		1.4517%
29			
30		2013	
31	CALCULATION OF TAX RATE	<u>Value</u>	<u>Ratio</u>
32	923-70-190	157,000	19.5%
			<u>Tax Value</u>
			<u>Tax</u>
			<u>Rate</u>
			30,615
			3,419
			11.1667%

Adjust Income Tax Expense to Reflect Adjusted Test Year and Proposed Revenues

Line No.	Description	Adjusted Test Year	Proposed with Increase
1			
2	<u>Calculation of Income Tax:</u>		
3	Revenue	\$ 117,447	\$ 181,668
4	Less: Operating Expenses (Excluding Income Taxes)	126,747	128,101
5	Less: Synchronized Interest		7,220
6	Arizona Taxable Income	\$ (9,300)	\$ 46,346
7	<u>AZ - Individual Tax Calculation (Married Filing Jointly - 2013)</u>		
8	<u>Over</u> <u>But not Over</u> <u>Amount plus</u> <u>%</u>		
9	\$ - \$ 20,000 \$ - 2.5900%	\$ (241)	\$ -
10	20,000 50,000 (58.00) 2.8800%	-	1,277
11	50,000 100,000 (298.00) 3.3600%	-	-
12	100,000 300,000 (1,178.00) 4.2400%	-	-
13	300,000 999,999,999 (2,078.00) 4.5400%	-	-
14	Arizona Income Tax	\$ (241)	\$ 1,277
15	Federal Taxable Income	\$ (9,059)	\$ 45,070
16	<u>Federal - Individual Tax Calculation (Married Filing Jointly - 2013)</u>		
17	<u>Over</u> <u>But not Over</u> <u>Amount plus</u> <u>%</u>		
18	\$ - \$ 17,850 \$ - 10.0000%	\$ (906)	\$ -
19	17,850 72,500 1,785.00 15.0000%	-	5,868
20	72,500 146,400 9,982.50 25.0000%	-	-
21	146,400 223,050 28,457.50 28.0000%	-	-
22	223,050 398,350 49,919.50 33.0000%	-	-
23	398,350 9,999,999,999 107,768.50 35.0000%	-	-
24			
25			
26	Total Federal Income Tax	\$ (906)	\$ 5,868
27			
28	Combined Federal and State Income Tax	\$ (1,147)	\$ 7,145
29			
30	Effective State Tax Rate	2.5900%	2.7549%
31	Effective Federal Tax Rate	10.0000%	13.0197%
32	Effective Combined Tax Rate	12.3310%	15.4159%
33			
34	Applicable Arizona State Income Tax Rate (Rate Applicable to Revenue Increase)		2.7273%
35	Applicable Federal Income Tax Rate (Rate Applicable to Revenue Increase)		12.5143%
36			
37	<u>Calculation of Interest Synchronization</u>		
38	Rate Base \$ 564,606		
39	Weighted Average Cost of Debt 1.279%		
40	Synchronized Interest \$ 7,220		
41			
42	<u>Income Tax Adjustments</u>		
43	Test Year Income Taxes - Booked	\$ -	
44	Increase / (decrease) in Income Taxes (L21 - L32)	(1,147)	
45			
46	Test Year Income Taxes - Adjusted		\$ (1,147)
47	Increase / (decrease) in Federal Income Taxes (L21 - L35)		8,292
48			
49			

Line

No. Calculation of Gross Revenue Conversion Factor

1	Revenue	100.0000%
2	Uncollectable Factor (Line 11)	0.5595%
3	Revenue (L1 - L2)	99.4405%
4	Combined Income Tax and Property Tax Rate (Line 23)	16.1357%
5	Operating Income Percentage (L3 -L4)	83.3048%
6	Gross Revenue Conversion Factor (L1 / L5)	1.200411

Calculation of Uncollectable Factor

7	Unity	100.0000%
8	Combined Federal and State Tax Rate (Line 17)	14.9003%
9	One Minus Combined Federal and State Tax Rate (L7 - L8)	85.0997%
10	Uncollectable Rate (Line 26)	0.6575%
11	Uncollectable Factor (L9 * L10)	0.5595%

Calculation of Effective Tax Rate

12	Operating Income Before Taxes	100.0000%
13	Applicable Arizona State Tax Rate (from Schedule C-2)	2.7273%
14	Federal Taxable Income (L12 - L13)	97.2727%
15	Applicable Federal Tax Rate (from Schedule C-2)	12.5143%
16	Effective Federal Tax Rate (L14 * L15)	12.1730%
17	Combined Federal and State Tax Rate (L13 + L16)	14.9003%

Calculation of Effective Property Tax Rate

18	Unity	100.0000%
19	Combined Federal and State Tax Rate (Line 17)	14.9003%
20	One Minus Combined Income Tax Rate (L18 - L19)	85.0997%
21	Property Tax Factor (from Schedule C-2)	1.4517%
22	Effective Property Tax Factor (L20 * L21)	1.2354%

23	Combined Federal and State Income Tax Rate and Property Tax Rate (L17 + L22)	16.1357%
----	--	----------

Calculation of Uncollectable Rate

24	Bad Debt Expense (from Schedule C-1)	\$ 772
25	Total Revenues (from Schedule C-1)	117,447
26	Uncollectable Rate (L24 / L25)	0.6575%
27	Revenue Increase (from Schedule C-1)	\$ 64,221
28	Uncollectable Rate (Line 26)	0.6575%
29	Bad Debt Expense due to Increase	\$ 422

Granite Mountain Water Co., Inc.
Test Year Ended December 31, 2013
Computation of Increase in Gross Revenue Requirements

Attachment No. 3
Supplemental
Page 1

Line No.		<u>OCRB</u>
1	Adjusted Rate Base	\$ 564,606
2		
3	Adjusted Operating Income	(8,153)
4		
5	Current Rate of Return	-1.44%
6		
7	Required Rate of Return	8.03%
8		
9	Required Operating Income	\$ 45,346
10		
11	Operating Income Deficiency	\$ 53,499
12		
13	Gross Revenue Conversion Factor	1.2004
14		
15	Increase in Gross Revenue	\$ 64,221
16		
17	Adjusted Test Year Revenue	\$ 117,447
18		
19	Proposed Annual Revenue	\$ 181,668
20		
21	Percent Increase in Gross Revenue	55.48%
22		
23		

Line No.	Invested Capital	End of Test Year (Adjusted)				End of Projected Year (Current Rates)			
		Amount	Percent of Total	Cost Rate	Weighted Cost	Amount	Percent of Total	Cost Rate	Weighted Cost
1									
2	Long-Term Debt	\$ -	0.00%	0.000%	1.279%	\$ 181,320	32.47%	3.938%	1.279%
3									
4	Short-Term Debt	\$ -	0.00%		0.000%	\$ -	0.00%		0.000%
5									
6	Adjusted Common Equity	\$ 394,280	100.00%	10.000%	6.753%	\$ 377,039	67.53%	10.000%	6.753%
7									
8	Totals	<u>\$ 394,280</u>	<u>100.00%</u>		<u>8.031%</u>	<u>\$ 558,359</u>	<u>100.00%</u>		<u>8.031%</u>
9									
10									
11									
12	Equity Adjustments								
13	Common Equity	\$ 370,835							
14									
15	PIS Equity Adjustments	\$ (107)							
16	A/D Equity Adjustments	23,553							
17	AIAC Equity Adjustment	-							
18	CIAC Equity Adjustment								
19	AA CIAC Equity Adjustment								
20									
21	Adjusted Common Equity	<u>\$ 394,280</u>							
22									

Pro forma capital structure utilized

Line No.		End of Test Year			End of Projected Year		
		Amount Outstanding	Annual Interest	Interest Rate	Amount Outstanding	Annual Interest	Interest Rate
4	<u>Long-Term Debt</u>						
5	None Outstanding						
6	WIFA Loan				181,320	7,140	3.938%
7							
8	Total Long-Term Debt	\$ -	\$ -		\$ 181,320	\$ 7,140	3.938%
9							
10	<u>Short-Term Debt</u>						
11	None Outstanding						
12							
13							
14	Total Short-Term Debt	\$ -	\$ -		\$ -	\$ -	
15							
16	Total All Debt	\$ -	\$ -		\$ 181,320	\$ 7,140	
17							
18							

Line

No.

Other Service Charges

	Present	Proposed
	<u>Rates</u>	<u>Rates</u>
3 Establishment	\$ 25.00	\$ 25.00
4 Establishment (After Hours)	\$ 35.00	n/t
5 Reconnection (Delinquent)	\$ 35.00	\$ 35.00
6 Reconnection (Delinquent) (After Hours)	\$ 45.00	n/t
7 After Hours Charge	n/t	\$ 25.00
8 Meter Test (If correct)	\$ 35.00	\$ 35.00
9 Deposit Requirement	2 times the average bill	2 times the average bill
10 Deposit Interest	6% per year	6% per year
11 Re-Establishment (Within 12 Months)	Number of Months off system times the monthly minimum charge	Number of Months off system times the monthly minimum charge
12 NSF Check	\$ 20.00	\$ 20.00
13 Deferred Payment, Per Month	1.5%	1.5%
14 Meter Re-Read (If correct)	\$ 15.00	\$ 15.00
15 Moving Customer Meter at Customer Request	Cost	Cost
16 Late Charge per month	1.50%	1.50%

17
18 In addition to the collection of regular rates, the utility will collect from its
19 customers a proportionate share of any privilege, sales, use, and franchise tax,
20 per Commission rule A.A.C. 14-2-409(D)(5).

21
22 All items billed at cost shall include labor, materials and parts, overheads and all applicable taxes.

23
24 n/t - no tariff

Service Line and Meter Installation Charges

	Present Rates			Proposed Rates		
	<u>Srv. Line</u>	<u>Meter</u>	<u>Total</u>	<u>Srv. Line</u>	<u>Meter</u>	<u>Total</u>
28 5/8" x 3/4" Meter	\$ 405	\$ 95	\$ 500	\$ 450	\$ 150	\$ 600
29 3/4" Meter	\$ 413	\$ 162	\$ 575	\$ 450	\$ 250	\$ 700
30 1" Meter	\$ 441	\$ 209	\$ 650	\$ 575	\$ 300	\$ 875
31 1 1/2" Meter	\$ 395	\$ 321	\$ 716	\$ 675	\$ 500	\$ 1,175
32 2" Meter	\$ 727	\$ 845	\$ 1,572	\$ 1,000	\$ 1,500	\$ 2,500
34 3" Meter	\$ 952	\$ 1,448	\$ 2,400	\$ 1,300	\$ 2,000	\$ 3,300
36 4" Meter	\$ 1,310	\$ 2,206	\$ 3,516	\$ 1,800	\$ 3,500	\$ 5,300
38 6" Meter	\$ 2,160	\$ 4,756	\$ 6,916	\$ 2,800	\$ 6,000	\$ 8,800

42
43 All advances and/or contributions are to include labor, materials and parts, overheads and all applicable taxes,
44 including gross-up taxes for Federal and State taxes, if applicable.

45
46 All items billed at cost shall include labor, materials and parts, overheads and all applicable taxes.

47
48 n/t - no tariff

49

Line No.	Description	Average Number Customers	Average Consumption	Revenues		Proposed	
				Present Rates	Proposed Rates	Increase Amount	Increase %
1							
2	<u>Unmetered Water Revenue</u>						
3	6" Fire Service	-		\$ -	\$ -	\$ -	#DIV/0!
2							
3	<u>Metered Water Revenue</u>						
4	R1 - 5/8" x 3/4" Meter	85	6,411	\$ 64,502	\$ 101,452	\$ 36,950	57.29%
5	R2 - 3/4" Meter	-	-	-	-	-	
6	R3 - 1" Meter	34	6,496	44,269	67,734	23,465	53.01%
7	R4 - 1.5" Meter	-	-	-	-	-	
8	R5 - 2" Meter	1	41,200	5,965	9,104	3,140	52.63%
9	R6 - 3" Meter	-	-	-	-	-	
10	R7 - 4" Meter	-	-	-	-	-	
11	R8 - 6" Meter	-	-	-	-	-	
12	Hydrant Meter						
13							
14	<u>Metered Water Revenue</u>						
15	All Customers	120	81,126	114,735	178,290	63,555	55.39%
16							
17	Other Water Revenue			\$ 3,174	\$ 3,174	-	0.00%
18							
19	Total	<u>120</u>		<u>\$ 117,910</u>	<u>\$ 181,464</u>	<u>\$ 63,555</u>	<u>53.90%</u>
20							

Supplemental Schedule
Breakdown of Metered Water Revenue at Current Rates
By Rate Components

		Revenue at Current Rates					
Line No.	Description	Base Charge	1st Tier	2nd Tier	3rd Tier	Total Revenue	
1							
2	R1 - 5/8" x 3/4" Meter	\$ 25,600	\$ 13,442	\$ 11,498	\$ 13,962	\$	64,502
3	R2 - 3/4" Meter	-	-	-	-		-
4	R3 - 1" Meter	25,750		13,322	5,197		44,269
5	R4 - 1.5" Meter	-	-	-	-		-
6	R5 - 2" Meter	2,400	-	1,731	1,834		5,965
7	R6 - 3" Meter	-	-	-	-		-
8	R7 - 4" Meter						
9	R8 - 6" Meter	-	-	-	-		-
10	R9 - 8" Meter	-	-	-	-		-
11	Hydrant Meter						-
12							
13	Total Revenue	\$ 53,750	\$ 13,442	\$ 26,550	\$ 20,993	\$	114,735
14							
15	Percentage of Total	46.85%	11.72%	23.14%	18.30%		100.00%
16							

Supplemental Schedule
Breakdown of Metered Water Revenue at Proposed Rates
By Rate Components

Line No.	Description	Revenue at Proposed Rates				
		Base Charge	1st Tier	2nd Tier	3rd Tier	Total Revenue
1						
2	R1 - 5/8" x 3/4" Meter	\$ 39,424	\$ 16,733	\$ 19,745	\$ 25,550	\$ 101,452
3	R2 - 3/4" Meter	-	-	-	-	-
4	R3 - 1" Meter	39,655	-	20,185	7,894	67,734
5	R4 - 1.5" Meter	-	-	-	-	-
6	R5 - 2" Meter	3,696	-	2,622	2,786	9,104
7	R6 - 3" Meter	-	-	-	-	-
8	R7 - 4" Meter	-	-	-	-	-
9	R8 - 6" Meter	-	-	-	-	-
10	R9 - 8" Meter	-	-	-	-	-
11	Hydrant Meter					-
12						
13	Total Revenue	\$ 82,775	\$ 16,733	\$ 42,552	\$ 36,230	\$ 178,290
14						
15	Percentage of Total Revenue	46.43%	9.39%	23.87%	20.32%	100.00%
16						
17	Percentage Increase by Tier	54.00%	24.48%	60.27%	72.58%	55.39%
18						

Supplemental Schedule
Metered Water Revenue at Proposed Rates
Analysis of Increases by Rate Tier

Line No.		Base Charge	1st Tier	2nd Tier	3rd Tier	Total Revenue
1	Revenue at Current Rates	\$ 53,750	\$ 13,442	\$ 26,550	\$ 20,993	\$ 114,735
2	Revenue at Company's Proposed Rates	82,775	16,733	42,552	36,230	178,290
3	Increase in Rates	\$ 29,025	\$ 3,291	\$ 16,002	\$ 15,237	\$ 63,555
4						
5	Percentage Increase by Tier	54.0%	24.5%	60.3%	72.6%	55.4%
6	Percentage of Increase within Tier	45.7%	5.2%	25.2%	24.0%	100.0%
7						
8						
9						
10		Base Charge	1st Tier	2nd Tier	3rd Tier	Total Revenue
11						
12	Revenue at Current Rates	\$ 53,750	\$ 13,442	\$ 26,550	\$ 20,993	\$ 114,735
13	Revenue at Company's Proposed Rates	\$ 82,775	\$ 16,733	\$ 42,552	\$ 36,230	\$ 178,290
14						
15	Percentage of Total Revenue					
16	Current Rates	46.8%	11.7%	23.1% #	18.3%	100.0%
17	Company's Proposed Rates	46.4%	9.4%	23.9% #	20.3%	100.0%
18	Change	-0.4%	-2.3%	0.7%	2.0%	0.0%
19						
20						

Meter Size: 5/8" x 3/4"
Rate Code: R1

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	<u>Present Rates:</u>	-	\$ 25.00	\$ 38.50	\$ 13.50	54.00%
2	Base Charge:	1,000	\$ 29.40	\$ 45.30	\$ 15.90	54.08%
3		2,000	\$ 33.80	\$ 52.10	\$ 18.30	54.14%
4		3,000	\$ 38.20	\$ 58.90	\$ 20.70	54.19%
5	Tier One Rate:	4,000	\$ 42.60	\$ 68.90	\$ 26.30	61.74%
6	Tier Two Rate:	5,000	\$ 49.20	\$ 78.90	\$ 29.70	60.37%
7	Tier Three Rate:	6,000	\$ 55.80	\$ 88.90	\$ 33.10	59.32%
8		7,000	\$ 62.40	\$ 98.90	\$ 36.50	58.49%
9	Tier One Breakover (M gal):	4	\$ 69.00	\$ 108.90	\$ 39.90	57.83%
10	Tier Two Breakover (M gal):	10	\$ 75.60	\$ 120.90	\$ 45.30	59.92%
11	Tier Three Breakover (M gal):	999,999	\$ 82.20	\$ 132.90	\$ 50.70	61.68%
12		12,000	\$ 98.00	\$ 156.90	\$ 58.90	60.10%
13		14,000	\$ 113.80	\$ 180.90	\$ 67.10	58.96%
14	<u>Proposed Rates:</u>	16,000	\$ 129.60	\$ 204.90	\$ 75.30	58.10%
15	Base Charge:	18,000	\$ 145.40	\$ 228.90	\$ 83.50	57.43%
16		20,000	\$ 161.20	\$ 252.90	\$ 91.70	56.89%
17		25,000	\$ 200.70	\$ 312.90	\$ 112.20	55.90%
18	Tier One Rate:	30,000	\$ 240.20	\$ 372.90	\$ 132.70	55.25%
19	Tier Two Rate:	35,000	\$ 279.70	\$ 432.90	\$ 153.20	54.77%
20	Tier Three Rate:	40,000	\$ 319.20	\$ 492.90	\$ 173.70	54.42%
21		45,000	\$ 358.70	\$ 552.90	\$ 194.20	54.14%
22	Tier One Breakover (M gal):	3	\$ 398.20	\$ 612.90	\$ 214.70	53.92%
23	Tier Two Breakover (M gal):	8	\$ 477.20	\$ 732.90	\$ 255.70	53.58%
24	Tier Three Breakover (M gal):	999,999	\$ 556.20	\$ 852.90	\$ 296.70	53.34%
25		80,000	\$ 635.20	\$ 972.90	\$ 337.70	53.16%
26		90,000	\$ 714.20	\$ 1,092.90	\$ 378.70	53.02%
27		100,000	\$ 793.20	\$ 1,212.90	\$ 419.70	52.91%
28						
29		Average Usage				
30		6,411	\$ 58.51	\$ 93.01	\$ 34.50	58.96%
31		Median Usage				
32		3,684	\$ 41.21	\$ 65.74	\$ 24.53	59.52%
33						
34						

Meter Size: 1"
Rate Code: R3

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	<u>Present Rates:</u>	-	\$ 62.50	\$ 96.25	\$ 33.75	54.00%
2	Base Charge:	1,000	\$ 69.10	\$ 106.25	\$ 37.15	53.76%
3		2,000	\$ 75.70	\$ 116.25	\$ 40.55	53.57%
4		3,000	\$ 82.30	\$ 126.25	\$ 43.95	53.40%
5	Tier One Rate:	4,000	\$ 88.90	\$ 136.25	\$ 47.35	53.26%
6	Tier Two Rate:	5,000	\$ 95.50	\$ 146.25	\$ 50.75	53.14%
7	Tier Three Rate:	6,000	\$ 102.10	\$ 156.25	\$ 54.15	53.04%
8		7,000	\$ 108.70	\$ 166.25	\$ 57.55	52.94%
9	Tier One Breakover (M gal):	-	\$ 115.30	\$ 176.25	\$ 60.95	52.86%
10	Tier Two Breakover (M gal):	10	\$ 121.90	\$ 186.25	\$ 64.35	52.79%
11	Tier Three Breakover (M gal):	999,999	\$ 128.50	\$ 196.25	\$ 67.75	52.72%
12		12,000	\$ 144.30	\$ 220.25	\$ 75.95	52.63%
13		14,000	\$ 160.10	\$ 244.25	\$ 84.15	52.56%
14	<u>Proposed Rates:</u>	16,000	\$ 175.90	\$ 268.25	\$ 92.35	52.50%
15	Base Charge:	18,000	\$ 191.70	\$ 292.25	\$ 100.55	52.45%
16		20,000	\$ 207.50	\$ 316.25	\$ 108.75	52.41%
17		25,000	\$ 247.00	\$ 376.25	\$ 129.25	52.33%
18	Tier One Rate:	30,000	\$ 286.50	\$ 436.25	\$ 149.75	52.27%
19	Tier Two Rate:	35,000	\$ 326.00	\$ 496.25	\$ 170.25	52.22%
20	Tier Three Rate:	40,000	\$ 365.50	\$ 556.25	\$ 190.75	52.19%
21		45,000	\$ 405.00	\$ 616.25	\$ 211.25	52.16%
22	Tier One Breakover (M gal):	-	\$ 444.50	\$ 676.25	\$ 231.75	52.14%
23	Tier Two Breakover (M gal):	10	\$ 523.50	\$ 796.25	\$ 272.75	52.10%
24	Tier Three Breakover (M gal):	999,999	\$ 602.50	\$ 916.25	\$ 313.75	52.07%
25		80,000	\$ 681.50	\$ 1,036.25	\$ 354.75	52.05%
26		90,000	\$ 760.50	\$ 1,156.25	\$ 395.75	52.04%
27		100,000	\$ 839.50	\$ 1,276.25	\$ 436.75	52.03%
28						
29		Average Usage				
30		6,496	\$ 105.37	\$ 161.21	\$ 55.84	52.99%

Meter Size: 2"
Rate Code: R5

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	<u>Present Rates:</u>	-	\$ 200.00	\$ 308.00	\$ 108.00	54.00%
2	Base Charge:	1,000	\$ 206.60	\$ 318.00	\$ 111.40	53.92%
3		2,000	\$ 213.20	\$ 328.00	\$ 114.80	53.85%
4		3,000	\$ 219.80	\$ 338.00	\$ 118.20	53.78%
5	Tier One Rate:	4,000	\$ 226.40	\$ 348.00	\$ 121.60	53.71%
6	Tier Two Rate:	5,000	\$ 233.00	\$ 358.00	\$ 125.00	53.65%
7	Tier Three Rate:	6,000	\$ 239.60	\$ 368.00	\$ 128.40	53.59%
8		7,000	\$ 246.20	\$ 378.00	\$ 131.80	53.53%
9	Tier One Breakover (M gal):	-	\$ 252.80	\$ 388.00	\$ 135.20	53.48%
10	Tier Two Breakover (M gal):	40	\$ 259.40	\$ 398.00	\$ 138.60	53.43%
11	Tier Three Breakover (M gal):	999,999	\$ 266.00	\$ 408.00	\$ 142.00	53.38%
12		12,000	\$ 279.20	\$ 428.00	\$ 148.80	53.30%
13		14,000	\$ 292.40	\$ 448.00	\$ 155.60	53.21%
14	<u>Proposed Rates:</u>	16,000	\$ 305.60	\$ 468.00	\$ 162.40	53.14%
15	Base Charge:	18,000	\$ 318.80	\$ 488.00	\$ 169.20	53.07%
16		20,000	\$ 332.00	\$ 508.00	\$ 176.00	53.01%
17		25,000	\$ 365.00	\$ 558.00	\$ 193.00	52.88%
18	Tier One Rate:	30,000	\$ 398.00	\$ 608.00	\$ 210.00	52.76%
19	Tier Two Rate:	35,000	\$ 431.00	\$ 658.00	\$ 227.00	52.67%
20	Tier Three Rate:	40,000	\$ 464.00	\$ 708.00	\$ 244.00	52.59%
21		45,000	\$ 503.50	\$ 768.00	\$ 264.50	52.53%
22	Tier One Breakover (M gal):	-	\$ 543.00	\$ 828.00	\$ 285.00	52.49%
23	Tier Two Breakover (M gal):	40	\$ 622.00	\$ 948.00	\$ 326.00	52.41%
24	Tier Three Breakover (M gal):	999,999	\$ 701.00	\$ 1,068.00	\$ 367.00	52.35%
25		80,000	\$ 780.00	\$ 1,188.00	\$ 408.00	52.31%
26		90,000	\$ 859.00	\$ 1,308.00	\$ 449.00	52.27%
27		100,000	\$ 938.00	\$ 1,428.00	\$ 490.00	52.24%
28						
29		Average Usage				
30		41,200	\$ 473.48	\$ 722.40	\$ 248.92	52.57%
31		Median Usage				
32		13,100	\$ 286.46	\$ 439.00	\$ 152.54	53.25%

Meter Size: 5/8" x 3/4"
Rate Code: R1

		Charges		Present Rates	Proposed Rates
Rate Tiers		Base Charge:		\$ 25.00	\$ 38.50
Tier One Breakover (M gal):		Tier One Rate:		\$ 4.40	\$ 6.80
Tier Two Breakover (M gal):		Tier Two Rate:		\$ 6.60	\$ 10.00
Tier Three Breakover (M gal):		Tier Three Rate:		\$ 7.90	\$ 12.00

Line No.	Block	Number of Bills in Block	Average Consumption in Block	Consumption in Block	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	-	79			79	7.71%	-	0.00%
2	1 - 1,000	58	551	31,960	137	13.38%	31,960	0.49%
3	1,001 - 2,000	118	1,492	176,030	255	24.90%	207,990	3.17%
4	2,001 - 3,000	116	2,532	293,740	371	36.23%	501,730	7.64%
5	3,001 - 4,000	120	3,510	421,240	491	47.95%	922,970	14.06%
6	4,001 - 5,000	116	4,467	518,210	607	59.28%	1,441,180	21.95%
7	5,001 - 6,000	86	5,504	473,350	693	67.68%	1,914,530	29.17%
8	6,001 - 7,000	60	6,452	387,120	753	73.54%	2,301,650	35.06%
9	7,001 - 8,000	61	7,436	453,590	814	79.49%	2,755,240	41.97%
10	8,001 - 9,000	28	8,348	233,750	842	82.23%	2,988,990	45.53%
11	9,001 - 10,000	21	9,432	198,070	863	84.28%	3,187,060	48.55%
12	10,001 - 12,000	40	10,933	437,310	903	88.18%	3,624,370	55.21%
13	12,001 - 14,000	25	13,062	326,550	928	90.63%	3,950,920	60.19%
14	14,001 - 16,000	16	15,108	241,730	944	92.19%	4,192,650	63.87%
15	16,001 - 18,000	13	16,862	219,200	957	93.46%	4,411,850	67.21%
16	18,001 - 20,000	14	18,854	263,960	971	94.82%	4,675,810	71.23%
17	20,001 - 25,000	19	22,146	420,770	990	96.68%	5,096,580	77.64%
18	25,001 - 30,000	13	28,165	366,150	1,003	97.95%	5,462,730	83.22%
19	30,001 - 35,000	5	32,218	161,090	1,008	98.44%	5,623,820	85.67%
20	35,001 - 40,000	1	38,000	38,000	1,009	98.54%	5,661,820	86.25%
21	40,001 - 50,000	8	45,083	360,660	1,017	99.32%	6,022,480	91.74%
22	50,001 - 60,000	4	54,480	217,920	1,021	99.71%	6,240,400	95.06%
23	60,001 - 70,000	-	-	-	1,021	99.71%	6,240,400	95.06%
24	70,001 - 80,000	1	74,090	74,090	1,022	99.80%	6,314,490	96.19%
25	80,001 - 90,000	-	-	-	1,022	99.80%	6,314,490	96.19%
26	90,001 - 100,000	-	-	-	1,022	99.80%	6,314,490	96.19%
27	106,640 - 106,640	1	106,640	106,640	1,023	99.90%	6,421,130	97.82%
28	143,260 - 143,260	1	143,260	143,260	1,024	100.00%	6,564,390	100.00%
29					1,024	100.00%	6,564,390	100.00%
30					1,024	100.00%	6,564,390	100.00%
113								
114	Totals	1,024		6,564,390	1,024		6,564,390	
115								
116	Total Bills	1,024						

		Current Rates		Proposed Rates	
		Units	Revenue	Units	Revenue
Base Charge		1,024	\$ 25,600	1,024	\$ 39,424
Average Number of Customers		85			
Average Consumption (gallons)		6,411			
Median Consumption (gallons)		3,684			
Usage (gallons)					
Tier One		3,054,970	\$ 13,442	2,460,730	\$ 16,733
Tier Two		1,742,090	11,498	1,974,510	19,745
Tier Three		1,767,330	13,962	2,129,150	25,550
Usage Totals		6,564,390		6,564,390	
Revenue Totals			\$ 64,501.57		\$ 101,452

Meter Size: 1"
Rate Code: R3

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
			Base Charge:	\$ 62.50	\$ 96.25
Tier One Breakover (M gal):	-	-	Tier One Rate:	\$ -	\$ -
Tier Two Breakover (M gal):	10	10	Tier Two Rate:	\$ 6.60	\$ 10.00
Tier Three Breakover (M gal):	999,999	999,999	Tier Three Rate:	\$ 7.90	\$ 12.00

Line No.	Block	Number of Bills by Block	Average Consumption in Block 85%	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	- - -	25			25	6.07%	-	0.00%
2	1 - 1,000	22	350	7,700	47	11.41%	7,700	0.29%
3	1,001 - 2,000	33	1,517	50,050	80	19.42%	57,750	2.16%
4	2,001 - 3,000	54	2,618	141,360	134	32.52%	199,110	7.44%
5	3,001 - 4,000	62	3,457	214,360	196	47.57%	413,470	15.45%
6	4,001 - 5,000	44	4,488	197,470	240	58.25%	610,940	22.83%
7	5,001 - 6,000	35	5,541	193,933	275	66.75%	804,873	30.07%
8	6,001 - 7,000	22	6,486	142,687	297	72.09%	947,560	35.41%
9	7,001 - 8,000	23	7,482	172,080	320	77.67%	1,119,640	41.84%
10	8,001 - 9,000	9	8,453	76,080	329	79.85%	1,195,720	44.68%
11	9,001 - 10,000	13	9,443	122,760	342	83.01%	1,318,480	49.26%
12	10,001 - 12,000	15	11,138	167,070	357	86.65%	1,485,550	55.51%
13	12,001 - 14,000	14	12,743	178,400	371	90.05%	1,663,950	62.17%
14	14,001 - 16,000	8	15,060	120,480	379	91.99%	1,784,430	66.67%
15	16,001 - 18,000	5	16,520	82,600	384	93.20%	1,867,030	69.76%
16	18,001 - 20,000	3	19,097	57,290	387	93.93%	1,924,320	71.90%
17	20,001 - 25,000	10	22,867	228,670	397	96.36%	2,152,990	80.45%
18	25,001 - 30,000	5	27,902	139,510	402	97.57%	2,292,500	85.66%
19	30,001 - 35,000	4	32,588	130,350	406	98.54%	2,422,850	90.53%
20	35,001 - 40,000	2	35,980	71,960	408	99.03%	2,494,810	93.22%
21	40,001 - 50,000	4	45,378	181,510	412	100.00%	2,676,320	100.00%
22	50,001 - 60,000	-	-	-	412	100.00%	2,676,320	100.00%
23	60,001 - 70,000	-	-	-	412	100.00%	2,676,320	100.00%
24	70,001 - 80,000	-	-	-	412	100.00%	2,676,320	100.00%
25	80,001 - 90,000	-	-	-	412	100.00%	2,676,320	100.00%
26	90,001 - 100,000	-	-	-	412	100.00%	2,676,320	100.00%

163								
164	Totals	412		2,676,320	412		2,676,320	
165								
166	Total Bills	412						

166	Total Bills	<u>412</u>	Current Rates		Proposed Rates	
167			Units	<u>Revenue</u>	Units	<u>Revenue</u>
168			Base Charge	412 \$ 25,750	412 \$ 39,655	
169	Average Number of Customers	<u>34</u>				
170			<u>Usage (gallons)</u>			
171	Average Consumption (gallons)	<u>6,496</u>	Tier One	- \$ -	- \$ -	
172			Tier Two	2,018,480 13,322	2,018,480 20,185	
173	Median Consumption (gallons)	<u>3,692</u>	Tier Three	<u>657,840 5,197</u>	<u>657,840 7,894</u>	
174			Usage Totals	2,676,320	2,676,320	
175			Revenue Totals	<u>\$ 44,269</u>	\$ 18,519 <u>\$ 67,734</u>	
176						

Meter Size: 2"
Rate Code: R5

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
			Base Charge:	\$ 200.00	\$ 308.00
Tier One Breakover (M gal):	-	-	Tier One Rate:	\$ -	\$ -
Tier Two Breakover (M gal):	40	40	Tier Two Rate:	\$ 6.60	\$ 10.00
Tier Three Breakover (M gal):	999,999	999,999	Tier Three Rate:	\$ 7.90	\$ 12.00

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	-	1	-	-	1	8.33%	-	0.00%
2	1 - 1,000	-	-	-	1	8.33%	-	0.00%
3	1,001 - 2,000	-	1,000	-	1	8.33%	-	0.00%
4	2,001 - 3,000	-	2,000	-	1	8.33%	-	0.00%
5	3,001 - 4,000	1	3,200	3,200	2	16.67%	3,200	0.65%
6	4,001 - 5,000	1	4,400	4,400	3	25.00%	7,600	1.54%
7	5,001 - 6,000	-	5,000	-	3	25.00%	7,600	1.54%
8	6,001 - 7,000	1	6,500	6,500	4	33.33%	14,100	2.85%
9	7,001 - 8,000	1	7,800	7,800	5	41.67%	21,900	4.43%
10	8,001 - 9,000	-	8,000	-	5	41.67%	21,900	4.43%
11	9,001 - 10,000	-	9,000	-	5	41.67%	21,900	4.43%
12	10,001 - 12,000	-	10,000	-	5	41.67%	21,900	4.43%
13	12,001 - 14,000	1	13,100	13,100	6	50.00%	35,000	7.08%
14	14,001 - 16,000	-	14,000	-	6	50.00%	35,000	7.08%
15	16,001 - 18,000	-	16,000	-	6	50.00%	35,000	7.08%
16	18,001 - 20,000	-	18,000	-	6	50.00%	35,000	7.08%
17	20,001 - 25,000	-	20,000	-	6	50.00%	35,000	7.08%
18	25,001 - 30,000	1	28,700	28,700	7	58.33%	63,700	12.88%
19	30,001 - 35,000	-	30,000	-	7	58.33%	63,700	12.88%
20	35,001 - 40,000	2	39,250	78,500	9	75.00%	142,200	28.76%
21	40,001 - 50,000	-	40,000	-	9	75.00%	142,200	28.76%
22	50,001 - 60,000	-	50,000	-	9	75.00%	142,200	28.76%
23	60,001 - 70,000	-	60,000	-	9	75.00%	142,200	28.76%
24	70,001 - 80,000	1	79,800	79,800	10	83.33%	222,000	44.90%
25	80,001 - 90,000	-	80,000	-	10	83.33%	222,000	44.90%
26	90,001 - 100,000	-	90,000	-	10	83.33%	222,000	44.90%
27	123,300 - 123,300	1	123,300	123,300	11	91.67%	345,300	69.84%
28	149,100 - 149,100	1	149,100	149,100	12	100.00%	494,400	100.00%
366								
367	Totals	12		494,400	12		494,400	
368								
369	Total Bills	12						

369	Total Bills	<u>12</u>							
370									
371									
372	Average Number of Customers	<u>1</u>							
373									
374	Average Consumption (gallons)	<u>41,200</u>							
375									
376	Median Consumption (gallons)	<u>13,100</u>							
377									
378									
379									

	Current Rates			Proposed Rates		
	Units	Revenue		Units	Revenue	
Base Charge	12	\$	2,400	12	\$	3,696

Granite Mountain Water Co., Inc.
Test Year Ended December 31, 2013
Comparative Income Statements (unadjusted)

Attachment No. 5
Supplemental
Page 1

Line No.		Prior Year Ended <u>12/31/2012</u>	Test Year Ended <u>12/31/2013</u>
1	Revenues		
2	460 Unmetered Water Revenue		
3	461 Metered Water Revenues	112,834	112,585
4	471 Miscellaneous Service Revenue	1,666	3,174
5	Total Revenues	<u>\$ 114,500</u>	<u>\$ 115,759</u>
6	Operating Expenses		
7	601 Salaries and Wages	\$ 50,912	\$ 39,942
8	603 Salaries and Wages - Officers and Directors	7,339	
8	604 Employee Pension and Benefits		
9	610 Purchased Water		
10	615 Purchased Power	10,160	8,950
11	618 Chemicals	289	47
12	620 Repairs and Maintenance	3,002	4,339
13	621 Office Supplies Expense	8,307	8,314
14	631 Contractual Services - Engineering		
15	632 Contractual Services - Accounting		
16	633 Contractual Services - Legal		
17	634 Contractual Services - Management Fees		
18	635 Contractual Services - Testing	1,320	5,380
19	636 Contractual Services - Other	4,883	11,353
20	641 Rent - Buildings	5,400	
21	642 Rent - Equipment		
22	650 Transportation Expense	8,367	5,453
23	656 Insurance - Vehicle		
24	657 Insurance - General Liability	2,268	1,292
25	658 Insurance - Workman's Compensation		
26	659 Insurance - Other		
27	660 Advertising Expense		
28	666 Regulatory Commission Expense - Rate Case		
29	667 Regulatory Expense - Other	144	321
30	668 Water Resource Conservation Expense		
31	670 Bad Debt Expense		
32	675 Miscellaneous Expense	372	840
33	403 Depreciation Expense	34,178	33,874
34	408 Taxes Other Than Income		
35	408.11 Property Taxes	1,577	1,619
36	409 Income Tax		
37	Total Operating Expenses	<u>\$ 138,516</u>	<u>\$ 121,723</u>
38	Operating Income	<u>\$ (24,016)</u>	<u>\$ (5,964)</u>
39	Other Income (Expense)		
40	419 Interest and Dividend Income		
41	421 Non-Utility Income		59
42	426 Miscellaneous Non-Utility Expenses		
43	427 Interest Expense	(72)	(34)
44	Total Other Income (Expense)	<u>\$ (72)</u>	<u>\$ 24</u>
45	Net Income (Loss)	<u><u>\$ (24,088)</u></u>	<u><u>\$ (5,940)</u></u>
46			

Granite Mountain Water Co., Inc.
Test Year Ended December 31, 2013
Comparative Balance Sheet (Unadjusted)

Attachment No. 6
Supplemental
Page 1

Line No.		Prior Year Ended 12/31/2012	Test Year Ended 12/31/2013
1	ASSETS		
2	PROPERTY PLANT AND EQUIPMENT		
3	101 Utility Plant In Service	\$ 846,399	\$ 846,548
4	103 Property Held for Future Use	13,555	13,555
5	105 Construction Work in Progress	5,002	8,591
6	108 Less: Accumulated Depreciation	(522,171)	(556,045)
7	Net Plant	<u>\$ 342,786</u>	<u>\$ 312,650</u>
8			
9	CURRENT ASSETS		
10	131 Cash and Equivalents	\$ 7,993	\$ 16,410
11	132 Special Deposits		
12	141 Customer Accounts Receivable	24,161	31,212
13	146 Notes/Receivables from Associated Companies	48,869	59,129
14	151 Plant Materials and Supplies		
15	162 Prepayments		
16	174 Miscellaneous Current and Accrued Assets		
17	Total Current Assets	<u>\$ 81,023</u>	<u>\$ 106,751</u>
18			
19	DEFERRED DEBITS		
20	186 Deferred Debits		
21			
22	TOTAL ASSETS	<u>\$ 423,809</u>	<u>\$ 419,401</u>
23			
24	LIABILITIES AND STOCKHOLDERS' EQUITY		
25	CAPITAL ACCOUNTS		
26	201 Common Stock Issued	\$ 177,139	\$ 177,139
27	211 Paid in Capital	405,722	405,722
28	215 Retained Earnings	(206,087)	(212,027)
29	Total Capital	<u>\$ 376,774</u>	<u>\$ 370,835</u>
30			
31	LONG-TERM DEBT		
32	221 Bonds		
33	224 Other Long-Term Debt		
34	Total long-Term Debt	<u>\$ -</u>	<u>\$ -</u>
35			
36	CURRENT LIABILITIES		
37	231 Accounts Payable		
38	232 Notes Payable		
40	234 Payable to Associated Companies		
41	235 Customer Deposits	350	70
42	236 Accrued Taxes	979	1,350
43	237 Accrued Interest		
44	241 Miscellaneous Current Liabilities	721	2,162
45	Total Current Liabilities	<u>\$ 2,050</u>	<u>\$ 3,582</u>
46			
47	DEFERRED CREDITS		
48	251 Unamortized Premium on Debt	\$ 36,728	\$ 36,728
49	252 Advances in Aid of Construction	8,256	8,256
50	271 Contributions in Aid of Construction		
51	272 Accumulated Amortization CIAC		
52	281 Accumulated Deferred Income Tax		
53	Total Deferred Credits	<u>\$ 44,984</u>	<u>\$ 44,984</u>
54			
55	Total Liabilities & Common Equity	<u>\$ 423,809</u>	<u>\$ 419,401</u>
56			

SUPPLEMENT NO. 3

Plant Asset Support

11:32 PM

08/24/14

Accrual Basis

Granite Mountain Water Co., Inc.

Account QuickReport

As of December 31, 2013

Type	Date	Num	Name	Memo	Amount	Balance
101.00 - Utility Plant in Service						734,335.32
301.00 - Organization						110.13
Total 301.00 - Organization						110.13
304.00 - Structures & Improvements						57,378.51
General Journal	10/15/2009	ml-A...		Reclassify Pressure Tank Structure per D Haines ACC 10/15/09	-35,770.80	21,607.71
Total 304.00 - Structures & Improvements					-35,770.80	21,607.71
307.00 - Wells & Springs						52,026.74
General Journal	10/15/2009	ml-A...		Reclassify Wells #1 & #2 as Plant Held for Future Use (Out of Service per 2...	-13,554.95	38,471.79
Total 307.00 - Wells & Springs					-13,554.95	38,471.79
309.00 - Supply Mains						991.03
General Journal	09/14/2009	ml09...		Reclassify from 309.00 Supply Mains to Correct Acct	-991.03	0.00
Total 309.00 - Supply Mains					-991.03	0.00
310.00 - Power Generation						9,493.75
Check	09/23/2011	1690	Prescott Pump Ser...	Inv 6207 Wire & Plug 3phase Backup Generator	912.30	10,406.05
Total 310.00 - Power Generation					912.30	10,406.05
311.00 - Pumping Equipment						94,775.95
Total 311.00 - Pumping Equipment						94,775.95
320.00 - Water Treatment						1,680.57
320.20 - Solution Chemical Feeders						1,680.57
Check	02/01/2010	1339	USA BlueBook	Chlorine Pump 6 GPD, 250 PSI Pulsatron Series A Pump	416.03	2,076.60
Total 320.20 - Solution Chemical Feeders					416.03	2,076.60
Total 320.00 - Water Treatment					416.03	2,076.60
330.00 - Distribution Reservoirs/Standpi						7,325.00
330.01 - Water Tank #2 (50K Gallons)						0.00
Check	02/04/2009	1159	Matthew Lauterbach	YCDS-Copies-Approval to Operate/Construct for ADEQ Tank Permit	4.00	4.00
Check	02/05/2009	1161	Yavapai County De...	Building Permit Deposit - Retaining Wall APN 102-14-037	50.00	54.00
Check	02/17/2009	1165	M Haywood Associ...	Inv 10926 - Survey Easement Pins for New Tanks Project (rev. mh)	275.00	329.00
Check	02/17/2009	1165	M Haywood Associ...	Inv 10970 - CADD Drafting New Retaining Wall Design for New Tanks	2,557.80	2,886.80
Check	02/17/2009	1168	City of Prescott	Acct 60313 Ticket 225752 GMWC Tank Project	18.26	2,905.06
Check	02/17/2009	1170	Yavapai County De...	Building Permit Balance - Retaining Wall APN 102-14-037	328.34	3,233.40
Check	03/04/2009	1174	A&E Reprographics	Inv 51417 GMWC Retaining Wall Plan Copies	19.99	3,253.39
Check	04/01/2009	1186	Asphalt Paving & S...	Inv 9420 Spec AB for GMWC Retaining Wall	112.10	3,365.49
Check	04/01/2009	1186	Asphalt Paving & S...	Inv 9442 Spec AB for GMWC Retaining Wall	108.12	3,473.61
Check	04/01/2009	1186	Asphalt Paving & S...	Inv 9534 Spec AB for GMWC Retaining Wall	113.21	3,586.82
Check	04/01/2009	1187	Hanson Aggregates	Inv 30223628 3000 PSI w/Air w/Ash Cut Rock	952.05	4,538.87
Check	04/01/2009	1187	Hanson Aggregates	Inv 30223628 3000 PSI w/Air w/Ash Cut Rock	908.78	5,447.65
Check	04/01/2009	1187	Hanson Aggregates	Inv 30223628 3000 PSI w/Air w/Ash Cut Rock	908.78	6,356.43
Check	04/01/2009	1187	Hanson Aggregates	Inv 30223778 PG 2500 Grout n/Air w/Ash	452.75	6,809.18
Check	04/01/2009	1189	Desert Snow Contr...	Labor-GMWC Retaining Wall for New Storage Tank	3,250.00	10,059.18
Check	04/06/2009	1193	Kelly Vaughn	Retaining Wall Construction-Labor Storage Tank	3,043.00	13,102.18
Check	04/14/2009	1194	John Deere Financial	Acct 28111-29301 Apr 09 Retaining Wall 1-1/2 Sq Tubing	49.06	13,151.24
Check	04/14/2009	1196	Desert Snow Contr...	Materials for Retaining Wall	2,157.27	15,308.51
Check	04/14/2009	1196	Desert Snow Contr...	Labor for Retaining Wall	1,814.06	17,122.57
Check	04/14/2009	1197	Hanson Aggregates	Acct 2894950 Inv 30223868 Retaining Wall PG 2500 Grout n/Air w/ash	679.13	17,801.70
Check	04/23/2009	1198	American Express	1-1/2" sq tubing-Prescott Steel for Retaining Wall	23.19	17,824.89
Check	04/23/2009	1200	Asphalt Paving & S...	Inv 9888 Driveway Rock-Retaining Wall backfill	236.40	18,061.29
Check	04/23/2009	1201	Desert Snow Contr...	Reim-Glendale Steel Material-New Tank Wrought Iron Fence	856.20	18,917.49
Check	04/28/2009	1204	Dave Larson	Draw #1 - 50k Gal Tank Construction	10,000.00	28,917.49
Check	04/28/2009	1207	Hanson Aggregates	Inv 89632-Retaining Wall Backfill 43.08 tons	179.44	29,096.93
Check	04/28/2009	1207	Hanson Aggregates	Inv 89546-Retaining Wall Backfill 28.10 tons	117.05	29,213.98
Check	04/28/2009	1207	Hanson Aggregates	Inv 89592-Retaining Wall Backfill 13.69 tons	57.02	29,271.00
Check	05/05/2009	1209	Windmill Farms Nu...	GM 50k Gal Tank Landscaping	896.00	30,167.00
Check	05/05/2009	1210	Yavapai Block Co....	Acct EQS000 GM 50k Gal Tank Block Retaining Wall	2,373.94	32,540.94
Check	05/14/2009	1211	Triple D Trucking	(2) Loads of Bedding for 50k Gal Tank Project	140.00	32,680.94
Check	05/14/2009	1212	Home Depot	Materials for Wrought Iron Gate and Fence 50k Gal Tank Project	302.42	32,983.36
Check	05/14/2009	1215	Hanson Aggregates	Acct 2894950 Inv 89776 Fill Dirt for 50k Gal Tank Project	125.87	33,109.23
Check	05/14/2009	1216	Desert Snow Contr...	97.24 hrs @ 31.25 Tyler	3,039.06	36,148.29
Check	05/14/2009	1216	Desert Snow Contr...	56 hrs @ 31.25 Steve	1,750.00	37,898.29
Check	05/14/2009	1216	Desert Snow Contr...	18 hrs @ 25.00 Darren	450.00	38,348.29
Check	05/14/2009	1216	Desert Snow Contr...	64 hrs @ 19.60 Ron	1,254.40	39,602.69
Check	05/14/2009	1216	Desert Snow Contr...	Triple D Trucking per Tyler	515.00	40,117.69
Check	05/14/2009	1216	Desert Snow Contr...	Materials - See Invoice for Detail	1,132.31	41,250.00
Check	05/14/2009	1216	Desert Snow Contr...	Praxair for Welding Supplies Fence	53.76	41,303.76
Check	05/15/2009	1218	Dave Larson	Draw #2 - 50k Gal Tank Construction	15,000.00	56,303.76
Check	05/26/2009	1221	Engineering & Test...	Inv 18962 50k Gal Tank Project Compaction Tests	515.00	56,818.76
Check	05/26/2009	1222	Asphalt Paving & S...	Inv 10430 50k Gal Tank Project Rock/Tank Ring	48.30	56,867.06
Check	05/26/2009	1224	American Express	Acct 3727-325627-42005 May 09 50k Gal Tank Iron Fence Materials	336.95	57,204.01
Check	06/22/2009	1235	Dave Larson	Draw #3 - 50k Gal Tank Construction	5,000.00	62,204.01
General Journal	06/30/2009	jlf060...		Reverse entry from 123108 re new tank	11,339.12	73,543.13
Check	07/10/2009	1244	Asphalt Paving & S...	5161 Driveway Rock Landscaping-50K Gal Tank	129.80	73,672.93
Check	07/13/2009	1245	Dave Larson	Inv A37716 Tempe Paint/Benjamin Moore	342.96	74,015.89
Check	07/13/2009	1245	Dave Larson	Inv A37665 Tempe Paint/Benjamin Moore	61.73	74,077.62
Check	07/13/2009	1246	Triple D Trucking	Receipt 0003243 3/4 Driveway Rock/Landscaping-50k Gal Tank	75.00	74,152.62
Check	07/21/2009	1123	Richard Mason	Rock Work - Landscaping 50k Gal Tank	3,950.00	78,102.62
Check	07/27/2009	1255	Mark Manrique	Painting of Fence, Retaining Wall, Building for 50k Gal Tank	822.00	78,924.62
Check	08/04/2009	1260	Home Depot	Paint Spray Gun & Tape for 50k Gal Tank	125.05	79,049.67
Check	08/25/2009	1264	Dave Larson	Reim for 1 Gal of additional Paint for Fence-50k gal tank	30.87	79,080.54
Check	09/09/2009	1276	John Deere Financial	Metal Pad and Sandcreens	43.48	79,124.02
Check	09/09/2009	1276	John Deere Financial	Microfiber, Sandscreen and Thinner	37.13	79,161.15
Check	09/21/2009	1282	Tony Uhler	Reim for 8 Trees from Home Depot-50k Gal Tank Project	388.26	79,549.41
Check	11/02/2009	1299	Yavapai County De...	APN 102-14-037 Permit#P12008003253 Extension of Permit	25.00	79,574.41
Check	12/17/2009	1320	Ferguson Waterwo...	(2) 6x60 Flanged Spools	424.56	79,998.97
Check	12/17/2009	1320	Ferguson Waterwo...	(1) 6x180 Flanged Spool	464.83	80,463.80
Check	12/17/2009	1320	Ferguson Waterwo...	(2) Pipe Supports	121.68	80,585.48
Check	12/17/2009	1320	Ferguson Waterwo...	(1) 6" DI C110 Blind Flg	47.27	80,632.75

11:32 PM

08/24/14

Accrual Basis

Granite Mountain Water Co., Inc.
Account QuickReport
As of December 31, 2013

Type	Date	Num	Name	Memo	Amount	Balance
Check	12/17/2009	1323	Dave Larson	Draw #4 - 50k Gal Tank Construction	5,000.00	85,632.75
Check	01/12/2010	1329	Ferguson Waterwo...	Inv 0133925-50k Gal Tank 45 Bend, 90 Bend, Gaskets	244.40	85,877.15
Check	04/14/2010	1376	HD Supply Waterw...	Inv 1209638-(8) Cloth Ins Rubber Gaskets	34.08	85,911.23
Check	04/14/2010	1376	HD Supply Waterw...	Inv 1209638-(2) 6-8 Zinc Hex Nut & Bolt Kits	20.56	85,931.79
Check	04/14/2010	1376	HD Supply Waterw...	Inv 1210796-6" Flange Adapter 12"L	77.52	86,009.31
Check	04/14/2010	1376	HD Supply Waterw...	Inv 1210796-6" Megalug MJ Black	21.68	86,030.99
Check	04/14/2010	1376	HD Supply Waterw...	Inv 1210796-6" MJ Regular Acc Set	15.53	86,046.52
Check	04/14/2010	1376	HD Supply Waterw...	Inv 1210796-6" Flange Adapter 6"L	50.73	86,097.25
Check	04/22/2010	1380	Dave Larson	Draw #5 Final - 50k Gal Tank Construction	7,000.00	93,097.25
Check	04/22/2010	1381	Dave Larson	Draw #1 - 50k Gal Tank Construction - Tank #1 Reduction	1,500.00	94,597.25
Check	04/28/2010	1385	Ferguson Waterwo...	(5) 6-8 PLT Flange Bolt Set	31.80	94,629.05
Check	04/28/2010	1385	Ferguson Waterwo...	(2) 6 DI MJ Rest 3000 SER w/ Accy	62.90	94,691.95
Check	04/28/2010	1385	Ferguson Waterwo...	6x5 FT 6" Flanged Spool	211.84	94,903.79
Check	05/07/2010	1390	HD Supply Waterw...	4x2 Tapt Blind Flange (I) DI C110	40.34	94,944.13
Check	05/07/2010	1390	HD Supply Waterw...	4x1/8 FF Cloth Ins Rub Gasket	3.20	94,947.33
Check	05/07/2010	1390	HD Supply Waterw...	4 Zinc Pltd Hex Bolt & Nut Kit	7.58	94,954.91
Check	06/02/2010	1402	Yavapai County De...	APN 102-14-037 Permit#P12008003253 2nd Extension of Permit	50.00	95,004.91
Check	07/09/2010	1425	Dave Larson	Draw #2-Reduction of Tank 1	1,000.00	96,004.91
Check	07/09/2010	1425	Dave Larson	Draw #1-Telemetry/Controls	4,500.00	100,504.91
Check	09/02/2010	1450	Dave Larson	Draw #2 Final - Telemetry/Controls for 50k Gal Tank	2,200.00	102,704.91
Check	09/17/2010	1457	Dave Larson	Final Draw #3 - 50k Gal Tank Construction - Tank #1 Reduction	4,000.00	106,704.91
Total 330.01 - Water Tank #2 (50K Gallons)					106,704.91	106,704.91
330.02 - Pressure Tanks						0.00
General Journal	10/15/2009	ml-A...		Reclassify Pressure Tank Excavation & Lab per D Haines ACC 10/15/09	19,442.50	19,442.50
General Journal	10/15/2009	ml-A...		Reclassify Pressure Tank Structure per D Haines ACC 10/15/09	35,770.80	55,213.30
Total 330.02 - Pressure Tanks					55,213.30	55,213.30
330.00 - Distribution Reservoirs/Standpi - Other						7,325.00
Check	11/05/2010	1484	Yavapai Water Pro...	Reim (3) Warrick Level Control Relays, Probe & Wire	450.00	7,775.00
Total 330.00 - Distribution Reservoirs/Standpi - Other					450.00	7,775.00
Total 330.00 - Distribution Reservoirs/Standpi					162,368.21	169,693.21
331.00 - Transmission & Distribution Mai						400,507.95
331.01 - Main Line Extension						25,275.32
Total 331.01 - Main Line Extension						25,275.32
331.02 - GMH II-Rosdahl Lots 3 & 4						10,766.47
Total 331.02 - GMH II-Rosdahl Lots 3 & 4						10,766.47
331.00 - Transmission & Distribution Mai - Other						364,466.16
Check	01/13/2009	1151	McMains & Son Ex...	Inv 1121 Retrofit Lots 37 & 38 Harris Dr.	1,521.04	365,987.20
Check	09/04/2009	1272	Ferguson Waterwo...	Acct 7926 Inv 0128619 C-900 Stage Line Trail Ext	1,440.00	367,427.20
General Journal	09/14/2009	ml09...		Reclassify from 309.00 Supply Mains to Correct Acct	991.03	368,418.23
General Journal	10/15/2009	ml-A...		Reclassify Granite Park Ranch per D Haines ACC 10/15/09	10,705.00	379,123.23
Total 331.00 - Transmission & Distribution Mai - Other					14,657.07	379,123.23
Total 331.00 - Transmission & Distribution Mai					14,657.07	415,165.02
333.00 - Services						55,852.90
Total 333.00 - Services						55,852.90
334.00 - Meters & Meter Installation						3,541.46
General Journal	10/21/2010	ml		Reclassify meters from Acct 151.00 to 334.00 Meters	2,628.47	6,169.93
Check	10/29/2012	5170	Dana Kepner Com...	(10) 5/8x3/4 accuStream Meters 70MA02DG	590.00	6,759.93
Total 334.00 - Meters & Meter Installation					3,218.47	6,759.93
335.00 - Hydrants						8,774.32
Total 335.00 - Hydrants						8,774.32
336.00 - Backflow Prevention Devices						1,026.51
Total 336.00 - Backflow Prevention Devices						1,026.51
339.00 - Other Plant & Misc Equipment						34,997.50
General Journal	10/15/2009	ml-A...		Reclassify Granite Park Ranch per D Haines ACC 10/15/09	-10,705.00	24,292.50
General Journal	10/15/2009	ml-A...		Reclassify Pressure Tank Excavation & Lab per D Haines ACC 10/15/09	-19,442.50	4,850.00
Total 339.00 - Other Plant & Misc Equipment					-30,147.50	4,850.00
341.00 - Transportation Equipment						0.00
341.03 - 2006 Chevy 2500HD Service Truck						0.00
Check	12/12/2011	1729	Western Sales Ma...	2006 Chevy 2500HD VIN: 1gbhc24u86e248354	7,456.25	7,456.25
Total 341.03 - 2006 Chevy 2500HD Service Truck					7,456.25	7,456.25
Total 341.00 - Transportation Equipment					7,456.25	7,456.25
343.00 - Tools, Shop & Garage Equipmt						0.00
Check	12/23/2013	5393	Chino Meadows II ...	Tools	149.05	149.05
Total 343.00 - Tools, Shop & Garage Equipmt					149.05	149.05
345.00 - Power Operated Equipment						5,000.00
Total 345.00 - Power Operated Equipment						5,000.00
346.00 - Communication Equipment						853.00
Check	04/05/2010	1366	Caselle, Inc.	Inv 34260 - 1/4 Payment for Caselle Clarity Upgrade	687.50	1,540.50
Check	08/17/2010	1442	Caselle, Inc.	2nd & final payment of Clarity Software Upgrade	687.50	2,228.00
Check	08/17/2010	1442	Caselle, Inc.	Full payment of GM Caselle Cash Receipts Module	2,125.00	4,353.00
Total 346.00 - Communication Equipment					3,500.00	4,353.00

11:32 PM

08/24/14

Accrual Basis

Granite Mountain Water Co., Inc.

Account QuickReport

As of December 31, 2013

Type	Date	Num	Name	Memo	Amount	Balance
348.00 · Other Tangible Plant						20.00
Total 348.00 · Other Tangible Plant						20.00
Total 101.00 · Utility Plant in Service					112,213.10	846,548.42
TOTAL					112,213.10	846,548.42

501 North Highway 89
P.O. Box 350
Chino Valley, AZ 86323
www.GraniteMtnWater.com

National Bank of Arizona
1299 North Highway 89
Chino Valley, AZ 86323
91-532/1221
91-532/1221

5170

10/29/2012

PAY TO THE ORDER OF Dana Kepner Company Inc

\$ **716.50


Seven Hundred Sixteen and 50/100*****

DOLLARS 1

Dana Kepner Company Inc
PO Box 710281
Denver, CO 80271-0281

MEMO

Cust 26840000 (10) 5/8x3/4 accuStream Meters (1)



AUTHORIZED SIGNATURE

Granite Mountain Water Company

Dana Kepner Company Inc

10/29/2012

(10) 5/8x3/4 accuStream Meters 70MA02DG
(1) 6" FIBC Ford Leak Repair Clamp

5170

590.00
126.50

National Bank Cust 26840000 (10) 5/8x3/4 accuStream Meters

716.50

Granite Mountain Water Company

Dana Kepner Company Inc

10/29/2012

(10) 5/8x3/4 accuStream Meters 70MA02DG
(1) 6" FIBC Ford Leak Repair Clamp

5170

590.00
126.50

National Bank Cust 26840000 (10) 5/8x3/4 accuStream Meters

716.50



Dana Kepner Company, Inc.
Western Industrial Supply, LLC

INVOICE

UPC VENDOR	INVOICE DATE	ORDER NO.
000000	10/24/12	4324676-00
P.O. NO.		PAGE #
DENNY		1

CUST.#: 26840000

SHIP TO: GRANITE MOUNTAIN WATER COMPANY
P.O. BOX 350

CHINO VALLEY, AZ 86323

REMIT TO: Dana Kepner Company, Inc.
PO Box 710281
Denver, CO 80271-0281

BILL TO: GRANITE MOUNTAIN WATER COMPANY
P.O. BOX 350

CHINO VALLEY, AZ 86323

INSTRUCTIONS			
SHIP POINT	SHIP VIA	SHIPPED	TERMS
	WILL CALL po	10/23/12	Net 30 Days

LINE NO.	PRODUCT AND DESCRIPTION	QUANTITY ORDERED	QUANTITY B.O.	QTY. SHIPPED	QTY. U/M	UNIT PRICE	AMOUNT (NET)
1	61fibc66375 6" FIBC 6.63-7.5 FORD LEAK CLAMP	3	2	1	PCS	126.50 PCS	126.50
1	Lines Total	Qty Shipped Total		1		Total Invoice Total	126.50 126.50

Last Page

Dana Kepner Co., Inc./Western Industrial Supply, LLC. standard terms and conditions apply. All returns must be approved and in full saleable condition. Returns will be subject to a restocking charge. Service charges will be applied to invoices that are not paid within term



Dana Kepner Company, Inc.
Western Industrial Supply, LLC

INVOICE

UPC VENDOR	INVOICE DATE	ORDER NO.
000000	10/23/12	4325954-00
P.O. NO.		PAGE #
email matt		1

CUST.#: 26840000

SHIP TO: GRANITE MOUNTAIN WATER COMPANY
P.O. BOX 350
CHINO VALLEY, AZ 86323

REMIT TO: Dana Kepner Company, Inc.
PO Box 710281
Denver, CO 80271-0281

BILL TO: GRANITE MOUNTAIN WATER COMPANY
P.O. BOX 350
CHINO VALLEY, AZ 86323

INSTRUCTIONS			
TAH			
SHIP POINT	SHIP VIA	SHIPPED	TERMS
	DELIVERY	10/23/12	Net 30 Days

LINE NO.	PRODUCT AND DESCRIPTION	QUANTITY ORDERED	QUANTITY B.O.	QTY. SHIPPED	QTY. U/M	UNIT PRICE	AMOUNT (NET)
***** Please deliver to the Chino Valley Office ASAP Call office if driver needs direction 928-717-2616 *****							
1	70MA02DG 5/8X3/4" accuSTREAM, DR GALLONS	10	0	10	PCS	59.00 PCS	590.00
1	Lines Total	Qty Shipped Total		10		Total Invoice Total	590.00 590.00

AFFIDAVIT

State of Arizona)
) ss
County of Yavapai)

Paul Levie having been duly sworn deposes and says:

1. Chino Meadows II Water Co. and Granite Mountain Water Company Inc., had a fire in our office located at 2465 W. Shane Drive on December 14, 2011 and our A/P files for the years you are requesting invoices (2008, 2009, 2010 and 2011) were destroyed.
2. The building at the time contained some metal filing cabinets and some cardboard files. Those boxes contained several years of accumulated records until the boxes were filled and then would be taken to offsite storage.
3. At the time of the fire the records were stored in Pam Harbeson's office in the cardboard boxes in the back of the building hit hardest by the fire and then were damaged by water from the fire department. None of those records were able to be salvaged.
4. We do have our Quickbooks as back up of those records giving correct entries of the costs
5. Affiant affirms that the computer records correctly reflect the correct amounts of the requested invoices and that the records were made in the regular course of business.

Date this 21st day of August 2014

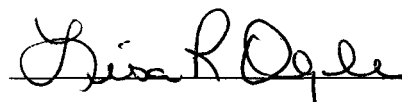

Paul D. Levie

State of Arizona

County of Yavapai

Sworn to (or affirmed) and subscribed before me this 21 day of August, 2014, by

Paul D Levie


(Signature of Notary)

Lisa R Ogden (Seal)
(Name of Notary Typed, Stamped, or Printed)
Notary Public, State of Arizona

